

CHAPTER 182

[Engrossed Second Substitute Senate Bill No. 3283]

ELDERLY, POOR, AND INFIRM
PERSONS—PROPERTY TAX RELIEF

AN ACT Relating to the support of elderly, poor, and infirm persons; authorizing property tax exemptions; adding new sections to chapter 84.36 RCW; repealing section 4, chapter 288, Laws of 1971 ex. sess., section 1, chapter 126, Laws of 1972 ex. sess., section 1, chapter 98, Laws of 1973 1st ex. sess. and RCW 84.36.370; repealing section 5, chapter 288, Laws of 1971 ex. sess., section 3, chapter 126, Laws of 1972 ex. sess. and RCW 84.36.380; providing penalties; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. A person shall be exempt from any legal obligation to pay all or a portion of the amount of excess and regular real property taxes due and payable in the year following the year in which a claim is filed in accordance with the following conditions:

(1) The property taxes must have been imposed upon a residence which has been regularly occupied by the person claiming the exemption during the two calendar years preceding the year in which the exemption claim is filed; or the property taxes must have been imposed upon a residence which was occupied by the person claiming the exemption as a principal place of residence as of January 1st of the year for which the claim is filed and the person claiming the exemption must also have been a resident of the state of Washington for the last three calendar years preceding the year in which the claim is filed: PROVIDED, That any person who sells, transfers, or is displaced from his or her residence may transfer his or her exemption status to a replacement residence, but no claimant shall receive an exemption on more than one residence in any year.

(2) The person claiming the exemption must have owned, at the time of filing, in fee, or by contract purchase, the residence on which the property taxes have been imposed. For purposes of this subsection, a residence owned by a marital community shall be deemed to be owned by each spouse.

(3) The person claiming the exemption must have been sixty-two years of age or older on January 1st of the year in which the exemption claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of physical disability.

(4) The amount that the person shall be exempt from an obligation to pay shall be calculated, on the basis of the combined income, from all sources whatsoever, of the person claiming the exemption and his or her spouse for the preceding calendar year, in accordance with the following schedule:

Income Range	Percentage of Excess Levies Exemption
\$5,000 or less	One hundred percent
\$5,001 - \$6,000	Fifty percent

PROVIDED, HOWEVER, That, in addition, any person, who otherwise qualifies under the provisions of this section, and is within the income range of \$4,000 or less shall be exempt from any obligation to pay regular property taxes on up to five thousand dollars of valuation of his or her residence: PROVIDED FURTHER, That only two-thirds of any social security benefits, federal civil service retirement, or railroad retirement pension shall be considered as income for the purposes of this section.

NEW SECTION. Sec. 2. As used in this chapter, except where the context clearly indicates a different meaning:

(1) The term "residence" shall mean a single family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which such dwelling stands not to exceed one acre. The term shall also include a single family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW 84.04.080, 84.04.090 or 84.40.250, such a residence shall be deemed real property.

(2) The term "real property", except for the purposes of chapters 84.56 and 84.60 RCW, shall also include a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe, connections with sewer, water or other utilities.

(3) The term "preceding calendar year" shall mean the calendar year preceding the year in which the claim for exemption is to be made.

(4) "Department" shall mean the state department of revenue.

NEW SECTION. Sec. 3. Claims for exemption or a renewal affidavit under section 1 of this 1974 amendatory act shall be made annually and filed between January 2 and July 1 of the year in which the property tax levies are imposed and solely upon forms as prescribed and furnished by the department of revenue.

Claims under sections 1 through 5 of this 1974 amendatory act in 1974 shall be filed between January 2 and August 1, 1974.

In January of each year the county assessor shall mail renewal affidavits for exemption to each person approved for exemption during the previous year.

If the assessor finds that the applicant does not meet the qualifications as set forth in section 1 of this 1974 amendatory act, the claim shall be denied but such denial shall be subject to appeal under the provisions of RCW 84.48.010 (5). If the applicant had received exemption in prior years based on erroneous information, the taxes shall be collected subject to penalties as provided in RCW 84.40.130 for a period of not to exceed three years.

The department and each local assessor is hereby directed to publicize the qualifications and manner of making claims pursuant to this chapter, through communications media, including such paid advertisements or notices as it deems appropriate. Whenever possible notice of the qualifications, method of making applications and availability of further information shall be included with property tax statements.

NEW SECTION. Sec. 4. (1) All claims for exemption shall be made and signed by the person entitled to the exemption, by his or her attorney in fact or in the event the residence of such person is under mortgage or purchase contract requiring accumulation of reserves out of which the holder of the mortgage or contract is required to pay real estate taxes, by such holder or by the owner, either before two witnesses or the county treasurer or his deputy in the county where the real property is located.

(2) If the taxpayer is unable to submit his own claim, the claim shall be submitted by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

(3) Any person signing a false claim with the intent to defraud or evade the payment of any tax shall be guilty of the offense of perjury.

NEW SECTION. Sec. 5. The director of the department of revenue shall adopt such rules and regulations and prescribe such forms as may be necessary and appropriate for implementation and administration of this chapter subject to chapter 34.04 RCW, the administrative procedure act.

NEW SECTION. Sec. 6. The following acts or parts of acts are each hereby repealed:

(1) Section 4, chapter 288, Laws of 1971 ex. sess., section 1, chapter 126, Laws of 1972 ex. sess., section 1, chapter 98, Laws of 1973 1st ex. sess. and RCW 84.36.370; and

(2) Section 5, chapter 288, Laws of 1971 ex. sess., section 3, chapter 126, Laws of 1972 ex. sess. and RCW 84.36.380.

NEW SECTION. Sec. 7. Sections 1 through 5 of this 1974 amendatory act are each added to chapter 84.36 RCW.

NEW SECTION. Sec. 8. If any provision of this 1974 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 9. This 1974 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate April 23, 1974.
Passed the House April 23, 1974.
Approved by the Governor May 5, 1974.
Filed in Office of Secretary of State May 5, 1974.

CHAPTER 183

[Engrossed Substitute Senate Bill No. 2906]

NOISE ABATEMENT AND CONTROL

AN ACT Relating to noise abatement and control; adding a new chapter to Title 70 RCW; prescribing penalties; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. The legislature finds that inadequately controlled noise adversely affects the health, safety and welfare of the people, the value of property, and the quality of the environment. Antinoise measures of the past have not adequately protected against the invasion of these interests by noise. There is a need, therefore, for an expansion of efforts state-wide directed toward the abatement and control of noise, considering the social and economic impact upon the community and the state. The purpose of this chapter is to provide authority for such an expansion of efforts, supplementing existing programs in the field.

NEW SECTION. Sec. 2. As used in this chapter, unless the context clearly indicates otherwise:

- (1) "Department" means the department of ecology.
- (2) "Director" means director of the department of ecology.
- (3) "Local government" means county or city government or any combination of the two.
- (4) "Noise" means the intensity, duration and character of sounds from any and all sources.