

CHAPTER 98  
[House Bill No. 161]  
REAL PROPERTY TAX EXEMPTION--  
CIVIL SERVICE, RAILROAD  
RETIREMENT BENEFITS--

AN ACT Relating to revenue and taxation; amending section 4, chapter 288, Laws of 1971 ex. sess. as amended by section 1, chapter 126, Laws of 1972 ex. sess. and RCW 84.36.37C; and making an effective date.

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

Section 1. Section 4, chapter 288, Laws of 1971 ex. sess. as amended by section 1, chapter 126, Laws of 1972 ex. sess. and RCW 84.36.370 are each amended to read as follows:

A person shall be exempt from any legal obligation to pay a percentage of the amount of real property taxes due and payable in 1972 and subsequent years as the result of the levy of additional taxes in excess of regular property tax levies as that term is defined in RCW 84.04.140, as now or hereafter amended, and/or from such regular property tax levies 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.

(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, except for the purposes of chapters 84.56 and 84.60 RCW, the term real property 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.

(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
\$4,000 or less	One hundred percent
\$4,001 - \$6,000	Fifty percent

PROVIDED, HOWEVER, That, solely with respect to a person within the income range of \$4,000 or less, in the event that taxes due and payable include no excess levies or include excess levies less than \$50.00, the amount of the exemption shall be \$50.00 and the difference shall be attributed pro rata to regular property tax levies of each of the taxing districts: AND 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.

((This section shall be effective as to claims made in 1974 and subsequent years with respect to taxes due and payable in 1972 and subsequent years.))

NEW SECTION. Sec. 2. This 1973 amendatory act shall be effective January 1, 1974: PROVIDED, That the exemption provisions of RCW 84.36.370 as last amended by section 1, chapter 126, Laws of 1972 ex. sess. shall remain applicable for the year 1973.

Passed the House April 14, 1973.

Passed the Senate April 14, 1973.

Approved by the Governor April 23, 1973.

Filed in Office of Secretary of State April 24, 1973.

CHAPTER 99

[ House Bill No. 252 ]

STATE EMPLOYEES--DEFERRED  
COMPENSATION PROGRAM

AN ACT Relating to public employees' benefits; amending section 1, chapter 264, Laws of 1971 ex. sess. as amended by section 1, chapter 19, Laws of 1972 ex. sess. and RCW 41.04.250; and declaring an emergency.

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

Section 1. Section 1, chapter 264, Laws of 1971 ex. sess. as amended by section 1, chapter 19, Laws of 1972 ex. sess. and RCW