
SUBSTITUTE SENATE BILL 5587

State of Washington 62nd Legislature 2011 1st Special Session

By Senate Ways & Means (originally sponsored by Senators Schoesler, Sheldon, Zarelli, King, Tom, Delvin, Honeyford, and Hewitt)

READ FIRST TIME 05/06/11.

1 AN ACT Relating to expiring an underutilized deferral program in
2 the department of revenue under chapter 84.37 RCW; amending RCW
3 84.37.030; and repealing RCW 84.37.902.

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

5 **Sec. 1.** RCW 84.37.030 and 2010 c 106 s 309 are each amended to
6 read as follows:

7 Prior to calendar year 2011, a claimant may defer payment of fifty
8 percent of special assessments or real property taxes, or both, listed
9 on the annual tax statement in any year in which all of the following
10 conditions are met:

11 (1) The special assessments or property taxes must be imposed upon
12 a residence that was occupied by the claimant as a principal place of
13 residence as of January 1st of the year in which the assessments and
14 taxes are due, subject to the exceptions allowed under RCW
15 84.36.381(1);

16 (2) The claimant must have combined disposable income, as defined
17 in RCW 84.36.383, of fifty-seven thousand dollars or less in the
18 calendar year preceding the filing of the declaration;

1 (3) The claimant must have paid one-half of the total amount of
2 special assessments and property taxes listed on the annual tax
3 statement for the year in which the deferral claim is made;

4 (4) A deferral is not allowed for special assessments, property
5 taxes, or both, levied for collection in the first five calendar years
6 in which the person owns the residence;

7 (5) The claimant who defers payment of special assessments or real
8 property taxes, or both, listed on the annual tax statement under this
9 section must also meet the conditions of RCW 84.38.030 (4) and (5);

10 (6) The total amount deferred by a claimant under this chapter must
11 not exceed forty percent of the amount of the claimant's equity value
12 in the claimant's residence; and

13 (7) The claimant may not defer taxes under both this chapter and
14 chapter 84.38 RCW in the same tax year.

15 NEW SECTION. **Sec. 2.** RCW 84.37.902 (Review by the joint
16 legislative audit and review committee) and 2010 c 106 s 310 & 2007
17 sp.s. c 2 s 13 are each repealed.

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