
HOUSE BILL 1248

State of Washington

67th Legislature

2021 Regular Session

By Representative Orcutt

1 AN ACT Relating to allowing leased land in a mobile home park or
2 manufactured housing community to qualify for the senior, veteran,
3 and persons with disabilities property tax exemption; adding a new
4 section to chapter 84.36 RCW; creating new sections; and providing an
5 expiration date.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that many people
8 live in a mobile or manufactured home they own, but lease the land on
9 which the home is located. The legislature further finds that senior
10 citizens, veterans, and persons with disabilities may qualify for a
11 property tax exemption for their mobile or manufactured home while
12 paying a higher property tax on the land in the form of rent.
13 Therefore, the legislature intends for low-income senior citizens,
14 veterans, and persons with disabilities who rent land in a mobile
15 home park or manufactured housing community to benefit from the
16 property tax exemption under RCW 84.36.381 as those who own land do.

17 NEW SECTION. **Sec. 2.** (1) This section is the tax preference
18 performance statement for the tax preference contained in section 3,
19 chapter . . ., Laws of 2021 (section 3 of this act). This performance
20 statement is only intended to be used for subsequent evaluation of

1 the tax preference. It is not intended to create a private right of
2 action by any party or be used to determine eligibility for
3 preferential tax treatment.

4 (2) The legislature categorizes this tax preference as one
5 intended to provide tax relief for certain businesses or individuals,
6 as indicated in RCW 82.32.808(2)(e).

7 (3) It is the legislature's specific public policy objective to
8 provide tax relief to senior citizens, persons with disabilities, and
9 veterans who own a mobile or manufactured home and rent or lease
10 space in a mobile home park or manufactured housing community.

11 (4) If a review finds that this tax preference provides tax
12 relief as described in subsection (3) of this section, then the
13 legislature intends to extend the expiration date of this preference.

14 (5) In order to obtain the data necessary to perform the review
15 in subsection (4) of this section, the joint legislative audit and
16 review committee may refer to data provided by the department of
17 revenue.

18 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.36
19 RCW to read as follows:

20 (1) A mobile home park or manufactured housing community is
21 eligible for a partial property tax exemption if the landlord leases
22 or rents a mobile home lot to a tenant who qualifies for an exemption
23 from all or a portion of excess and regular real property taxes under
24 RCW 84.36.381. The amount of the exemption is equal to the combined
25 total amount of exemptions for each lot located in the mobile home
26 park or manufactured housing community as calculated under subsection
27 (2) of this section.

28 (2) The amount of exemption must be calculated separately for
29 each lot. The exemption is calculated by applying the exemption the
30 tenant qualifies for under RCW 84.36.381 (5) or (6) to a fraction of
31 the property tax imposed on the mobile home park or manufactured
32 housing community. The numerator of the fraction is one. The
33 denominator of the fraction is the total number of lots in the mobile
34 home park or manufactured housing community.

35 (3) For any year in which a landlord receives a partial property
36 tax exemption under this section, the landlord must reduce the lease
37 or rental amount for the tenant by an amount equal to the exemption
38 attributed to the lot.

1 (4) When a tenant claims an exemption under RCW 84.36.381, the
2 county assessor must calculate the amount of exemption for the mobile
3 home park or manufactured housing community and notify the landlord.
4 The notification must include the amount of the exemption attributed
5 to the lot and state the requirement of the landlord to reduce the
6 lease or rental amount for the lot by an equivalent amount.

7 (5) If the tenant granted an exemption under RCW 84.36.381
8 reports any change in status affecting the tenant's eligibility for
9 the exemption as required under RCW 84.36.385, the mobile home park
10 or manufactured housing community is subject to a pro rata portion of
11 the taxes allocable to the remaining portion of the year after the
12 date of the tenant's change in status.

13 (6) The definitions in RCW 59.20.030 apply to this chapter unless
14 the context clearly requires otherwise.

15 NEW SECTION. **Sec. 4.** This act expires January 1, 2032.

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