
SENATE BILL 5495

State of Washington

68th Legislature

2023 Regular Session

By Senators Kuderer and Frame

1 AN ACT Relating to property tax rebates for homeowners and
2 renters; amending RCW 82.03.190; adding a new title to the Revised
3 Code of Washington to be codified as Title 84A RCW; creating a new
4 section; prescribing penalties; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** The definitions in this section apply
7 throughout this chapter unless the context clearly requires
8 otherwise.

9 (1) "Claimant" means an individual or individuals who reside in
10 the same household that have applied for or are receiving a primary
11 residence property tax exemption or a renter's credit during the
12 calendar year for which a claim was filed as provided in this
13 chapter.

14 (2) "Community land trust" means a private, nonprofit
15 organization created to acquire and hold land for the benefit of a
16 community and provide secure affordable access to land and housing
17 for community residents.

18 (3) "Cooperative ownership" means a type of residential housing
19 where a corporation owns the housing units, and each resident is a
20 shareholder in the corporation based in part on the relative size of
21 the unit in which they reside.

1 (4) "Department" means the department of revenue.

2 (5) "Gross rent" means the amount of rent paid by a claimant in
3 cash or its equivalent for the right of occupancy of a qualified
4 residence, as may be adjusted by the department under section 3(4)(f)
5 of this act.

6 (6) "Low-income household" means a single person, family, or
7 unrelated persons living together whose adjusted income is less than
8 80 percent of the median family income, adjusted for household size,
9 for the county where the household is located.

10 (7) "Manufactured/mobile home," "manufactured housing
11 cooperative," "mobile home park cooperative," and "park model" have
12 the same meanings as provided in RCW 59.20.030.

13 (8) "Primary residence property tax exemption" means a property
14 tax exemption of a portion of the state property taxes due on a
15 qualified residence as provided in section 2 of this act.

16 (9) "Principal place of residence" means a residence occupied for
17 at least 183 days during a calendar year by a claimant. In the case
18 of the renter's credit, a principal place of residence also includes
19 multiple residences occupied, in the aggregate, for at least 183 days
20 during a calendar year by a claimant.

21 (10) "Qualified residence" means:

22 (a) For purposes of the primary residence property tax exemption,
23 the claimant's principal place of residence, if the following
24 conditions are met:

25 (i) The claimant is the legal or beneficial owner of the
26 residence, holds a life estate in the residence, or holds an
27 ownership interest in a cooperative housing entity that owns the
28 residence;

29 (ii) The residence is located on a tax parcel with fewer than
30 three residences; and

31 (iii) Any portion of the claimant's primary residence is subject
32 to state property taxes.

33 (b) For purposes of the renter's credit, the residence or
34 residences occupied by the claimant for a total of at least 183 days
35 during a calendar year, where any portion of such residence or
36 residences are subject to state property taxes.

37 (11) "Rent constituting property taxes" means an amount equal to
38 two percent of gross rent.

39 (12) "Renter's credit" means a refund of rent constituting
40 property taxes as provided in section 3 of this act.

1 (13) (a) "Residence" means a single-family dwelling unit, whether
2 the unit is separate or part of a multiunit dwelling, including the
3 land on which the dwelling stands, regardless of whether ownership of
4 the single-family dwelling unit and the land on which the dwelling
5 unit stands is vested in the same person.

6 (b) "Residence" includes:

7 (i) A single-family dwelling unit situated upon lands the fee of
8 which is vested in or held in trust by the United States or any of
9 its instrumentalities, a federally recognized Indian tribe, the state
10 of Washington or any of its political subdivisions, or a municipal
11 corporation;

12 (ii) A single-family dwelling unit consisting of a manufactured/
13 mobile home or park model that has substantially lost its identity as
14 a mobile unit by virtue of it being fixed in location and placed on a
15 foundation with fixed pipe connections with sewer, water, or other
16 utilities;

17 (iii) A single-family dwelling unit consisting of a floating home
18 as defined in RCW 82.45.032; and

19 (iv) An accessory dwelling unit that provides complete
20 independent living facilities for one or more persons, including
21 permanent provisions for living, sleeping, eating, cooking, and
22 sanitation.

23 (c) "Residence" does not include a nursing home, assisted living
24 facility, adult family home, or similar facility.

25 (14) "Single-family dwelling unit" means a structure maintained
26 and used as a residential dwelling that is designed exclusively for
27 occupancy for one family or household and includes permanent
28 provisions for living, sleeping, eating, cooking, and sanitation
29 facilities arranged and designed as permanent living quarters.

30 (15) "State property taxes" means property taxes levied by the
31 state under RCW 84.52.065.

32 NEW SECTION. **Sec. 2.** (1) Beginning January 1, 2027, each
33 claimant meeting the conditions of this section is eligible for a
34 primary residence property tax exemption. The exemption is in the
35 form of a refund of state property taxes paid and is equal to an
36 amount as determined under subsections (2) and (3) of this section.

37 (2) (a) For taxes levied for collection in calendar year 2027, the
38 primary residence property tax exemption is equal to the amount of
39 state property taxes on up to \$250,000 of the assessed valuation of

1 the claimant's qualified residence used to calculate the property
2 taxes due on the qualified residence for the calendar year for which
3 the primary residence property tax exemption is claimed.

4 (b) For purposes of determining the primary residence property
5 tax exemption for taxes levied for collection in each subsequent
6 calendar year, the assessed value component of the exemption must be
7 increased from the prior year. The amount of such increase for a year
8 is equal to the percentage growth in the state property taxes levied
9 for collection in the preceding year as compared to the state
10 property taxes levied for collection two years ago. Beginning January
11 31, 2028, and by January 31st each year thereafter, the department is
12 responsible for determining the increase in the assessed value
13 component of the primary residence property tax exemption and may
14 round the dollar amount of the assessed value increase to the nearest
15 \$1,000. The department must publish the adjusted assessed value
16 component of this exemption on its website.

17 (3) (a) When an exemption amount determined under subsection (2)
18 of this section is less than the maximum possible exemption under
19 that subsection, the department must adjust the exemption amount
20 determined under subsection (2) of this section. An exemption amount
21 under this subsection (3) is equal to the equalized assessed value of
22 the claimant's qualified residence multiplied by the aggregate state
23 property tax rates for the county in which the qualified residence is
24 located for taxes levied for collection in the year in which the
25 application for the primary residence property tax exemption is made.

26 (b) For purposes of this subsection (3), "equalized assessed
27 value" means the lesser of:

28 (i) The assessed value of the claimant's qualified residence used
29 to calculate the property taxes due for the year for which the
30 primary residence property tax exemption is claimed, divided by the
31 county's combined indicated ratio used by the department to determine
32 the equalized state levy for collection in that same year for the
33 county in which the claimant's qualified residence is located; or

34 (ii) \$250,000 for an exemption for state property taxes levied
35 for collection in 2027, or, for subsequent years, the applicable
36 assessed value determined by the department as provided in subsection
37 (2) (b) of this section for state property taxes levied for collection
38 in the year for which the exemption under this section is claimed.

1 (4) The primary residence property tax exemption is in addition
2 to, and applied after, the exemption provided in RCW 84.36.379
3 through 84.36.389.

4 (5) (a) (i) The primary residence property tax exemption must be
5 annually claimed in a form and manner required by the department.
6 Claims for the exemption must be received by the department by the
7 last day of the calendar year for which the refund is claimed. The
8 department may approve applications received after the deadline, as
9 provided in section 4 of this act.

10 (ii) The department must provide a claimant a paper application
11 upon request.

12 (b) The claimant or the claimant's designated legal
13 representative must sign the application attesting that the property
14 for which the primary residence property tax exemption sought is the
15 claimant's principal place of residence and to the truth of the other
16 information in the application. If the claimant holds a life estate
17 in the qualified residence for which the primary residence property
18 tax exemption is claimed and the claimant is not the taxpayer of
19 record, the taxpayer of record must also sign the application. The
20 signature requirements in this subsection (5) (b) may be met by an
21 electronic signature. All signatures on an application must be made
22 under penalty of perjury as provided in chapter 9A.72 RCW.

23 (c) Notice of the primary residence property tax exemption and
24 where to obtain further information about the exemption must be
25 included on or with property tax statements and revaluation notices
26 for residential property. The department and each county assessor and
27 county treasurer are required to publicize the qualifications and
28 manner of making claims for the primary residence property tax
29 exemption, including paid advertisements or notices as deemed
30 appropriate in the sole discretion of the department and county
31 assessors and county treasurers.

32 (6) The following conditions apply to the primary residence
33 property tax exemption:

34 (a) All property taxes due on the qualified residence must be
35 paid in full for the year in which the application required under
36 this section is submitted before the department makes a refund under
37 this section to the claimant. If the claimant is delinquent on any
38 property taxes, the department must send the claimant's primary
39 residence property tax exemption to the treasurer of the county in

1 which the claimant's qualified residence is located to be applied to
2 the claimant's delinquent property taxes.

3 (b) The qualified residence must be occupied as the claimant's
4 principal place of residence as of the date of the signed application
5 required under subsection (5) of this section. No claimant may
6 receive the primary residence property tax exemption on more than one
7 qualified residence in any calendar year. However, the confinement of
8 the claimant to a hospital, nursing home, assisted living facility,
9 or adult family home will not disqualify the claim of exemption if:

10 (i) The qualified residence is temporarily unoccupied;

11 (ii) The qualified residence is occupied by the claimant's spouse
12 or state registered domestic partner or a person financially
13 dependent on the claimant for support; or

14 (iii) The qualified residence is rented for the purpose of paying
15 the claimant's costs of a nursing home, hospital, assisted living
16 facility, or adult family home.

17 (c) At the time of signing the application for exemption under
18 this section:

19 (i) The claimant must have owned, in fee or by contract purchase,
20 or have held a life estate in, the qualified residence for which the
21 primary residence property tax exemption is claimed; or

22 (ii) If the claimant resides in a cooperative housing
23 association, corporation, or partnership, including a mobile home
24 park cooperative or manufactured housing cooperative, the claimant
25 must own a share in the cooperative representing the unit or dwelling
26 in which the claimant resides or the lot on which the claimant's
27 manufactured/mobile home or park model is situated.

28 (d) For purposes of this section, a qualified residence owned by
29 a marital community, state registered domestic partners, or cotenants
30 is owned by each spouse, domestic partner, or cotenant, and any lease
31 for life or 99 years of a single-family dwelling unit or the land
32 upon which it stands is a life estate in the residence.

33 (e) Where a claimant has a life estate in, and is not the
34 taxpayer of record for, their qualified residence, the claimant is
35 not entitled to the exemption under this section unless the taxpayer
36 of record confirms, in a form and manner required by the department,
37 that the claimant is required to reimburse the taxpayer of record for
38 the property taxes due on the claimant's qualified residence.

1 (f) The claimant must not have received a renter's credit for the
2 same year for which a primary residence property tax exemption is
3 claimed, except:

4 (i) For a qualified residence that includes a single-family
5 dwelling unit owned by the claimant and located on leased land; and

6 (ii) The refund under this section combined with the refund under
7 section 3 of this act may not exceed the allowable amount under
8 subsection (2) of this section.

9 (g) A person may not claim a primary residence property tax
10 exemption on behalf of a deceased individual.

11 (h) The amount of the primary residence property tax exemption
12 for a qualified residence may not result in a refund that exceeds the
13 amount of state property taxes otherwise due on that residence.

14 (7) For any fiscal period, the primary residence property tax
15 exemption under this section must be approved by the legislature in
16 the omnibus appropriations act before persons may claim the exemption
17 during the fiscal period.

18 (8) The legislature may limit eligibility for the primary
19 residence property tax exemption to low-income households if the
20 proposed amendment to Article VII of the state Constitution repealing
21 the uniformity clause (Senate Joint Resolution No. . . . (S-0739/23))
22 is validly submitted to and is approved and ratified by the voters.

23 (9) For purposes of this section, "taxpayer of record" means the
24 person shown on the county's tax rolls as the taxpayer for a
25 qualified residence.

26 NEW SECTION. **Sec. 3.** (1) Beginning January 1, 2027, each
27 claimant meeting the conditions of this section is eligible for a
28 renter's credit in the form of a refund, subject to funds
29 appropriated for this specific purpose. The renter's credit for a
30 year is the amount of rent constituting property taxes paid in the
31 immediately preceding calendar year with respect to a qualified
32 residence.

33 (2) (a) (i) The renter's credit must be annually claimed in a form
34 and manner required by the department by the last day of the calendar
35 year for which the refund is claimed. The department may approve
36 applications received after the deadline, as provided in section 4 of
37 this act.

38 (ii) The claimant must provide a copy of a mutually signed rental
39 or lease agreement between the landlord and tenant for the qualified

1 residence or for each rental unit that together constitutes a
2 qualified residence.

3 (iii) The department must provide claimants a paper application
4 form upon request.

5 (b) The claimant must sign the application attesting that the
6 rental property or properties for which the renter's credit is sought
7 was the claimant's principal place of residence in the immediately
8 preceding calendar year, the gross rent paid for that residence in
9 the immediately preceding calendar year, and to the truth of the
10 other information in the application. The signature requirements in
11 this subsection (2)(b) may be met by an electronic signature. All
12 signatures on an application must be made under penalty of perjury as
13 provided in chapter 9A.72 RCW.

14 (c) Where multiple individuals contribute to the payment of gross
15 rent eligible for a credit under this section, the department must
16 make separate refund payments to each claimant in an amount equal to
17 the claimant's pro rata share of the refund.

18 (3) Information about the renter's credit must be provided on the
19 department's website, including qualifications and manner of making
20 claims for the credit. Subject to funds appropriated for this
21 specific purpose, the department must conduct public awareness and
22 outreach efforts for the renter's credit.

23 (4) The following conditions apply to the renter's credit:

24 (a)(i) In the year immediately preceding the year for which a
25 claimant submitted an application for a credit under this section,
26 the claimant must have occupied one or more rental units constituting
27 a qualified residence and paid gross rent; and

28 (ii) The claimant must be a Washington resident as of the date
29 the claimant signed the application required under subsection (2) of
30 this section. For purposes of this subsection (4)(a), "Washington
31 resident" has the same meaning as in RCW 82.08.0206.

32 (b) The amount of the renter's credit for a qualified residence
33 must not result in a refund that exceeds the amount that would be
34 allowed under section 2(2) of this act, if the claimant were eligible
35 for the primary residence property tax exemption on the qualified
36 residence in an amount determined under section 2(2) of this act.

37 (c) The qualified residence for which a renter's credit is
38 claimed must be subject to property taxation for the year for which
39 the renter's credit is claimed.

1 (d) The claimant must have paid gross rent, with respect to a
2 qualified residence, during the calendar year immediately preceding
3 the year for which a claim for a renter's credit is made.

4 (e) The claimant must not have received a primary residence
5 property tax exemption for the same year for which a renter's credit
6 is claimed, except:

7 (i) For a qualified residence that includes a single-family
8 dwelling unit owned by the claimant and located on leased land; and

9 (ii) In such cases, the refund under this section combined with
10 the refund under section 2 of this act may not exceed the allowable
11 amount under section 2(2) of this act.

12 (f)(i) If the landlord and claimant have not dealt with each
13 other at arm's length and the department determines that the gross
14 rent paid by the claimant was excessive, the department may adjust
15 the gross rent paid to a reasonable rental amount for purposes of
16 rent constituting property taxes paid.

17 (ii) Any redetermination of gross rent under this subsection is
18 subject to the appeal provisions under section 6 of this act.

19 (g) A person may not claim a renter's credit on behalf of a
20 deceased individual.

21 (5) For any fiscal period, the renter's credit under this section
22 must be approved by the legislature in the omnibus appropriations act
23 before persons may claim the credit during the fiscal period.

24 (6) The legislature may limit eligibility for the renter's credit
25 to low-income households if the proposed amendment to Article VII of
26 the state Constitution repealing the uniformity clause (Senate Joint
27 Resolution No. . . . (S-0739/23)) is validly submitted to and is
28 approved and ratified by the voters.

29 NEW SECTION.

Sec. 4.

(1)(a) The department may approve
30 applications after the applicable deadline in section 2 or 3 of this
31 act when the application is filed within six months of the original
32 deadline, and either:

33 (i) The claimant has not been late in filing an application under
34 section 2 or 3 of this act with the department for the two years
35 prior to the year for which the application was filed late; or

36 (ii) The claimant is able to substantiate that the late filing
37 was caused by circumstances beyond the claimant's control.

38 (b) For purposes of this subsection (1), "circumstances beyond
39 the claimant's control" means circumstances that are immediate,

1 unexpected, or in the nature of an emergency, when the circumstances
2 result in the claimant not having reasonable time or opportunity to
3 file an application by the deadline. Depending on the particular
4 facts of the claimant's situation, circumstances beyond the
5 claimant's control may include:

6 (i) Serious illness of the claimant or a member of the claimant's
7 immediate family, as defined in RCW 42.17A.005;

8 (ii) The application was mailed timely but inadvertently sent to
9 the wrong agency;

10 (iii) The claimant received incorrect, ambiguous, or misleading
11 written advice from the department regarding the qualifications or
12 filing requirements for the primary residence property tax exemption
13 or renter's credit;

14 (iv) Natural disaster, such as flood or earthquake, occurring
15 shortly before the filing deadline;

16 (v) Delay or loss of the application by the postal service, and
17 documented by the postal service;

18 (vi) The unavoidable absence of the claimant shortly before the
19 filing deadline, which does not include vacations, business trips,
20 and the like;

21 (vii) The destruction of the claimant's primary residence by fire
22 or other casualty shortly before the filing deadline;

23 (viii) The department did not respond within a reasonable time to
24 the claimant's written request for an application for the primary
25 residence property tax exemption or renter's credit; or

26 (ix) Other circumstances of a similar nature as those described
27 in this subsection (1)(b).

28 (2) If the department finds that a claimant does not meet the
29 requirements for the primary residence property tax exemption or a
30 renter's credit, the department must deny the claimant's application.

31 NEW SECTION. **Sec. 5.** (1)(a) If the department determines that
32 the claimant received a primary residence property tax exemption
33 refund or renter's credit that the claimant was not entitled to, or
34 received a larger refund than the claimant was entitled to, the
35 department must assess against the claimant the overpaid amount. Such
36 amounts are due within six months following the date the department
37 issued the assessment.

38 (b) If the full amount due is not paid by the due date provided
39 in (a) of this subsection, the department must add interest, as

1 provided under RCW 82.32.050, to the amount due starting from the due
2 date in (a) of this subsection until the amount due under this
3 subsection (1) is paid in full to the department. Except as otherwise
4 provided in this subsection (1), penalties may not be assessed on
5 amounts due under this subsection (1).

6 (c) If an amount due under this subsection is not paid in full by
7 the date due, or the department issues a warrant for the collection
8 of amounts due under this subsection, the department may assess the
9 applicable penalties under RCW 82.32.090.

10 (d) If the department finds by clear, cogent, and convincing
11 evidence that a claimant knowingly submitted, caused to be submitted,
12 or consented to the submission of, a fraudulent claim for primary
13 residence property tax refund or renter's credit under this chapter,
14 the department must assess a penalty of 50 percent of the overpaid
15 amount. This penalty is in addition to any other applicable penalties
16 assessed in accordance with (c) of this subsection. In addition, the
17 claimant is barred from receiving a primary residence property tax
18 exemption or renter's credit under this chapter for the 10 years
19 following the year for which the claimant submitted a fraudulent
20 claim under this chapter.

21 (2) If, within the period allowed for refunds under RCW
22 82.32.060, the department finds that a claimant received a lesser
23 refund than the claimant was entitled to, the department must remit
24 the additional amount due under this chapter to the claimant.

25 (3) Interest does not apply to primary residence property tax
26 exemption and renter's credit refunds under this chapter.

27 NEW SECTION. **Sec. 6.** (1)(a) If a claimant disagrees with any
28 decision of the department affecting the claimant's eligibility for a
29 primary residence property tax exemption or renter's credit under
30 this chapter, the amount of such exemption or credit, or the
31 claimant's obligation to repay all or part of a refund under this
32 chapter, the claimant may petition the department for a correction of
33 the department's decision within 60 days of the date of the
34 department's decision. The department may, in its discretion, grant
35 extensions of the 60-day deadline under this subsection (1) but only
36 when the department receives the request for extension in writing
37 within the 60-day deadline in this subsection (1).

38 (b)(i) A petition for correction must be in a form and manner
39 determined by the department; and

1 (ii) The petition must include an explanation of why the claimant
2 believes the department's decision is legally incorrect.

3 (2) The department must consider a petition by a claimant under
4 subsection (1) of this section and may:

5 (a) Grant or deny the petition based on the information provided
6 in the petition and other information in the department's possession;
7 or

8 (b) Grant a conference with the claimant, which must be informal
9 under such procedures and processes as provided by rule of the
10 department.

11 (3) The department may make such determination as may appear to
12 it to be just and lawful and must mail a copy of its determination to
13 the petitioner or provide a copy of its determination electronically
14 as provided in RCW 82.32.135.

15 (4) A claimant who disagrees with a determination from the
16 department under this section may appeal the determination to the
17 board of tax appeals pursuant to the provisions of chapter 82.03 RCW
18 and rules adopted by the board of tax appeals.

19 NEW SECTION. **Sec. 7.** (1) Subject to funds appropriated for this
20 specific purpose, the department must develop and maintain a
21 centralized computer system to facilitate the exchange of data
22 between the department and each county assessor and county treasurer
23 necessary to implement and administer this chapter.

24 (2) County assessors, county treasurers, and the department must
25 work together to facilitate the electronic transfer to the department
26 of information maintained by county assessors and county treasurers
27 that is necessary to administer this chapter.

28 (3) The department may conduct audits of recipients of the
29 primary residence property tax exemption and renter's credit to
30 determine whether the recipient was eligible for the exemption or
31 credit and the proper amount of exemption or credit the recipient was
32 eligible for, if any.

33 (4) The department may adopt such rules in accordance with
34 chapter 34.05 RCW, and prescribe such forms, as the department deems
35 useful to implement and administer this chapter.

36 NEW SECTION. **Sec. 8.** Chapter 82.32 RCW applies to the
37 administration of the primary residence property tax exemption and
38 renter's credit in this chapter, to the extent that such provisions

1 of chapter 82.32 RCW do not clearly conflict with the provisions of
2 this chapter.

3 **Sec. 9.** RCW 82.03.190 and 2012 c 39 s 3 are each amended to read
4 as follows:

5 (1) Except as provided in subsection (2) of this section, any
6 person having received notice of a denial of a petition or a notice
7 of determination made under RCW 82.32.160, 82.32.170, 82.34.110,
8 ~~((~~o~~)) 82.49.060, or section 6 of this act may appeal by filing in
9 accordance with RCW 1.12.070 a notice of appeal with the board of tax
10 appeals within ~~((~~thirty~~)) 30~~ days after the mailing of the notice of
11 such denial or determination. ~~((~~I~~)) Except as provided in this
12 subsection, in the notice of appeal the taxpayer must set forth the
13 amount of the tax which the taxpayer contends should be reduced or
14 refunded and the reasons for such reduction or refund, in accordance
15 with rules of practice and procedure prescribed by the board.
16 However, if the notice of appeal relates to an application made to
17 the department under chapter 82.34 RCW, the taxpayer must set forth
18 the amount to which the taxpayer claims the credit or exemption
19 should apply, and the grounds for such contention, in accordance with
20 rules of practice and procedure prescribed by the board. If the
21 notice of appeal relates to a determination under section 6 of this
22 act, the notice must include an explanation of why the department's
23 determination is incorrect. The board must transmit a copy of the
24 notice of appeal to the department and all other named parties within
25 thirty days of its receipt by the board. If the taxpayer intends that
26 the hearing before the board be held pursuant to the administrative
27 procedure act (chapter 34.05 RCW), the notice of appeal must also so
28 state. In the event that the notice of appeal does not so state, the
29 department may, within thirty days from the date of its receipt of
30 the notice of appeal, file with the board notice of its intention
31 that the hearing be held pursuant to the administrative procedure
32 act.~~~~

33 (2) No person may file a notice of appeal with the board of tax
34 appeals to contest the amount of spirits taxes assessed or asserted
35 to be due by the department of revenue unless the person has first
36 paid the full amount of the contested spirits taxes. For purposes of
37 this subsection, "spirits taxes" has the same meaning as in RCW
38 82.08.155.

1 NEW SECTION. **Sec. 10.** RCW 82.32.805 and 82.32.808 do not apply
2 to this act.

3 NEW SECTION. **Sec. 11.** Sections 1 through 8 of this act
4 constitute a new chapter in a new title in the Revised Code of
5 Washington, to be codified as Title 84A RCW.

6 NEW SECTION. **Sec. 12.** This act takes effect January 1, 2024.

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