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Title: A MOTION concerning applicants for property tax exemptions for property taxes payable in 2020.
Sponsors: Rod Dembowski, Kathy Lambert, Pete von Reichbauer, Girmay Zahilay, Jeanne Kohl-Welles
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Clerk 09/29/2020

A MOTION concerning applicants for property tax exemptions for property taxes payable in 2020.

WHEREAS, all real and personal property in Washington state is subject to property tax each year based on its value, unless a specific exemption is provided, and

WHEREAS, in 1966, Washington state voters approved an amendment to the state constitution giving the legislature the power to grant to retired property owners relief from the property tax on real property occupied as a residence by those owners, and

WHEREAS, the constitutional amendment allowed the Washington state Legislature to place restrictions and conditions on such relief, and

WHEREAS, the Legislature granted property tax relief on principal residences of senior citizens and persons retired by reason of disability if they met certain income requirements, and

WHEREAS, in 2019, the Legislature passed engrossed substitute senate bill 5160, which changed income eligibility limits for property tax exemptions for service-connected disabled veterans and senior citizens

from fixed thresholds to thresholds indexed to each county's median income, and

WHEREAS, the new income eligibility limit for King County based on 2019 earnings has expanded eligibility for service-connected disabled veterans and senior citizens, and

WHEREAS, the King County assessor has received more than nine thousand applications for property tax exemptions in 2020, which is more than three times the number of applications in recent prior years, and

WHEREAS, approximately four thousand four hundred applications have not yet been processed, and

WHEREAS, under RCW 84.56.020, the deadline for paying second-half property taxes is October 31, and delinquent taxes are subject to interest at the rate of twelve percent per annum, and

WHEREAS, under RCW 84.56.020, during a state of emergency declared under RCW 43.06.010, the county treasurer, on his or her own motion or at the request of any taxpayer affected by the emergency, may grant extensions of the due date of any taxes payable under this section as the treasurer deems proper, and

WHEREAS, on February 29, 2020, the Washington state Governor proclaimed that a state of emergency exists in all counties in the state of Washington as a result of the COVID-19 pandemic;

NOW, THEREFORE, BE IT MOVED by the Council of King County:

A. The council requests that the county treasurer and assessor collaborate to provide property tax relief to eligible property taxpayers, including:

1. Expediting processing of applications for property tax exemptions; and

2. To the extent permissible under state law, granting extensions of the property tax due date to taxpayers who are affected by the state of emergency and have applied for exemptions for property taxes on or prior to October 19, 2020, but not yet received a determination from the assessor.

B.1. The council requests that the assessor transmit a monthly report to the council by the last business day of each calendar month that includes:

- a. the number of applications received during the preceding calendar month and the total number of applications received year-to-date as of the last day of the preceding calendar month;

- b. the numbers of applications approved and rejected during the preceding calendar month; and
- c. the number of applications awaiting a determination as of the last day of the preceding calendar month, including the number of applications pending due to a request for more information and the number of applications pending that have not yet been reviewed.

2. The assessor should file each monthly report in the form of a paper original and an electronic copy with the clerk of the council, who shall retain the original and provide an electronic copy to all councilmembers, the council chief of staff and the lead staff for the government accountability and oversight committee.

C.1. The council requests that the treasurer transmit a monthly report to the council by the last business day of each calendar month that includes:

- a. the number of taxpayers requesting an extension under RCW 84.56.020(10) during the preceding calendar month; and
- b. the number of taxpayers granted an extension during the preceding calendar month.

2. The treasurer should file each monthly report in the form of a paper original and an electronic copy with the clerk of the council, who shall retain the original and provide an electronic copy to all councilmembers, the council chief of staff and the lead staff for the government accountability and oversight committee.

D. The reports requested in section B. and section C. of this motion should be filed each month in 2020, with the first reports filed by the last business day of November 2020, and each month in 2021, with the final reports filed by the last business day of December 2021, unless the council requests by motion that additional reports be filed.