

# SENATE BILL REPORT

## SJR 8211

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As of February 16, 1995

**Brief Description:** Amending the state Constitution to provide property tax relief for property leased to disabled persons as a residence.

**Sponsors:** Senators West, Morton and Winsley.

**Brief History:**

**Committee Activity:** Ways & Means: 2/14/95.

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Terry Wilson (786-7715)

**Background:** The Constitution requires all taxes on real estate to be uniform within a taxing district. All taxes imposed by any taxing district must be the same on property of the same market value. However, the state Constitution authorizes the Legislature to grant to retired property owners relief from the property tax on their principal residence. The Legislature is authorized to place restrictions and conditions upon the granting of this relief, including income requirements.

**Summary of Bill:** The authority to provide tax relief to retired property owners is extended to property owners who lease property to disabled persons as a residence.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Effective Date:** The amendment is effective 30 days after approval by the voters.

**Testimony For:** None.

**Testimony Against:** None.

**Testified:** No one.