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**Finance Committee**

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**HB 2193**

**Brief Description:** Modifying the property tax exemption for property used to provide housing for eligible persons with developmental disabilities.

**Sponsors:** Representatives Robinson, Sells, Kagi and Santos.

**Brief Summary of Bill**

- Permits an adult family home that is occupied by eligible persons with developmental disabilities to qualify a property tax exemption if at least 75 percent of the eligible persons have a low income.

**Hearing Date:** 4/3/15

**Staff:** Richelle Geiger (786-7175).

**Background:**

Adult family homes.

Adult family homes are community-based facilities licensed to care for up to six individuals who need long-term care. These homes provide room, board, laundry, necessary supervision, and assistance with activities of daily living, personal care, and nursing services. Adult family homes are licensed by the Department of Social and Health Services (Department). Adult family homes must meet facility standards as well as requirements for training resident managers and caregivers. Staff of adult family homes who are employed as long-term care workers must meet specific training requirements and, in some instances, become certified as home care aides.

Property taxes.

All real and personal property in the state is subject to property tax each year based on its value, unless specific exemption is provided by law. Real and personal property used by nonprofit organizations to provide housing for eligible persons with developmental disabilities is exempt from property tax (non-profit eligible persons housing property tax exemption). To qualify, all eligible persons who occupy the house must have a low income.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

"Eligible person" is defined a person who has been found by the Department to be eligible for state or local government provided programs and services for persons with developmental disabilities.

"Low income" is defined as an adjusted gross income equal to or less than 80 percent of the median income adjusted for family size, as most recently determined by the Federal Department of Housing and Urban Development for the county in which the housing is located.

"Developmental disability" is defined as a disability attributable to intellectual disability, cerebral palsy, epilepsy, autism, or another neurological or other condition of an individual found to be closely related to an intellectual disability or to require treatment similar to that required for individuals with intellectual disabilities, which disability originates before the individual attains age 18, which has continued or can be expected to continue indefinitely, and which constitutes a substantial limitation to the individual.

**Summary of Bill:**

The qualification requirements for the non-profit eligible persons housing property tax exemption are amended to permit adult family homes to qualify for the exemption if at least 75percent of the eligible persons who occupy the home have a low income.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** This bill applies to taxes levied for collection in 2016 and thereafter.