

New law gives Clark County mobile home owners tax relief

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Most residents of Cascade Park Estates in east Vancouver are homeowners age 55 or older, including retirees on fixed incomes. (Amanda Cowan/The Columbian) [Photo Gallery](#)

Hundreds of Clark County mobile home owners are eligible for tax relief after a state law went into effect earlier this month.

House Bill 2512 mandates that owners of mobile and manufactured homes are not eligible to have their property seized until three years after property taxes become delinquent. It also offers waivers of delinquent tax interest and penalties for some low-income families. The bill passed unanimously in both chambers of the state Legislature in March, was signed by Gov. Jay Inslee on March 27 and went into effect June 11.

Before the bill went into effect, state law required county treasurers to immediately begin the seizure process once owners of mobile and manufactured homes missed a property tax payment. The property would then be subject to sale at a public auction unless the taxes were paid.

The previous law equated mobile homes with personal property such as automobiles. But as mobile homes have become less movable, larger and more of an option as permanent residences, the law became less feasible, according to a summary of testimony provided to the Legislature.

Owners of real property, which under state law includes houses permanently fixed to land, already had the three-year buffer.

Last year, Clark County had 420 mobile homes on which property taxes were delinquent. In contrast, only 20 stick-built homes were subject to foreclosure by the end of the year.

To qualify for the waiver, mobile home owners must meet low-income thresholds verified by the county assessor, occupy the home as a principal place of residence and be paying the delinquent taxes owed on the time period for which interests and penalties are being waived. Applications for the waiver are due 14 days before seizure — also known as distraint — documents are recorded.

Clark County Treasurer Alishia Topper and Assessor Peter Van Nortwick testified to the Legislature in favor of the bill. Several treasurers from throughout the state also pushed for the bill.

Topper said that the county will make the waiver available to mobile home owners who earn less than \$53,348 each year.

“We want to keep as many homes out of foreclosure and distraint as possible,” Topper said.

Mobile homes, often cheaper than traditional homes, can be an attractive option for low-income residents who wish to own their homes. The waiver will allow one mobile home owner who owes \$9,800 in delinquent taxes, for instance, to not have to pay an additional \$13,763 in penalties and interest, according to the Treasurer's Office.

"The implementation of the penalty and interest waiver will make a huge impact on mobile home owners who qualify," said Dawniel Miller, a Clark County delinquent tax collector.

More information is available at taxrequests@clark.wa.gov, 564-397-6038 or www.clark.wa.gov/treasurer.

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