

# Multiple Agency Fiscal Note Summary

<b>Bill Number:</b> 1175 E S HB	<b>Title:</b> Host homes/property tax
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## Estimated Cash Receipts

NONE

## Estimated Operating Expenditures

Agency Name	2021-23				2023-25				2025-27			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Department of Revenue	.0	0	0	0	.0	0	0	0	.0	0	0	0
Board of Tax Appeals	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Children, Youth, and Families	.0	0	0	0	.0	0	0	0	.0	0	0	0
Superintendent of Public Instruction	.0	0	0	0	.0	0	0	0	.0	0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Agency Name	2021-23			2023-25			2025-27		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Local Gov. Total									

## Estimated Capital Budget Expenditures

Agency Name	2021-23			2023-25			2025-27		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Board of Tax Appeals	.0	0	0	.0	0	0	.0	0	0
Department of Children, Youth, and Families	.0	0	0	.0	0	0	.0	0	0
Superintendent of Public Instruction	.0	0	0	.0	0	0	.0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>

Agency Name	2021-23			2023-25			2025-27		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Local Gov. Total									

# Estimated Capital Budget Breakout

<b>Prepared by:</b> Cheri Keller, OFM	<b>Phone:</b> (360) 584-2207	<b>Date Published:</b> Final 2/24/2022
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# Department of Revenue Fiscal Note

<b>Bill Number:</b> 1175 E S HB	<b>Title:</b> Host homes/property tax	<b>Agency:</b> 140-Department of Revenue
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## Part I: Estimates

☒ **No Fiscal Impact**

### Estimated Cash Receipts to:

NONE

### Estimated Expenditures from:

NONE

### Estimated Capital Budget Impact:

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate ), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- ☐ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete entire fiscal note form Parts I-V.
- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☒ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact: Alia Kennedy	Phone: 603-786-7405	Date: 02/18/2022
Agency Preparation: Mark Studer	Phone: 603-534-1507	Date: 02/19/2022
Agency Approval: Valerie Torres	Phone: 603-534-1521	Date: 02/19/2022
OFM Review: Cheri Keller	Phone: (603) 584-2207	Date: 02/19/2022

Request # 1175-3-1

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Briefly describe, by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.*

Note: This fiscal note reflects language in ESHB 1175, 2022 Legislative Session.

#### CURRENT LAW:

There currently is no property tax exemption for host homes.

#### COMPARISON:

The engrossed substitute bill:

Changes the length of time a host home must host youth from 90 days per year to 180 per year.

#### PROPOSAL:

Creates a new property tax exemption from part one and part two of the state property tax levy for real property used at least 180 days during the assessment year for a host home.

Defines "host home" as a private home that volunteers to host youth in need of temporary placement that is associated with a host home program. Further expands the definition of a "private home" to include and mean a single-family dwelling unit. The unit may be separate or part of a multiunit dwelling and includes the land of the dwelling unit if the land does not exceed one acre or does not exceed five acres that comprise the residential property if the larger parcel size is required under land use regulations.

Requires a claim for exemption be filed annually to the county assessor by the owner of the host home any time during the assessment year on forms prescribed by the Department of Revenue (Department).

Requires the assessor to accept late claims for exemption for up to three years, and allows for a refund of property tax, if paid.

Provides the owner of a host home with appeal rights to the county board of equalization if denied a claim for exemption.

The tax preference provisions do not apply.

#### EFFECTIVE DATE:

This bill takes effect January 1, 2023, for property taxes levied for collection in Calendar Year 2024.

### II. B - Cash receipts Impact

*Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.*

#### ASSUMPTIONS

- Statewide median home value as published by the Washington Center of Real Estate Research is representative of the homes receiving the exemption.
- There are currently 48 host homes in Washington that would qualify for the exemption.
- The number of host homes will increase by 25% the first year of the exemption.
- The number of host homes will increase by 25% the second year of the exemption.
- The 25% increase in the number of host homes for both of the first two years of the exemption seems to be a reasonable assumption. It is possible that the increase is greater than 25% and/or continues beyond the first two years.

## DATA SOURCES

- Economic and Revenue Forecast Council, November 2021 forecast
- Department, State Property Tax Models
- Department of Commerce
- Secretary of State
- Several Host Home Programs
- Washington Center for Real Estate Research

## REVENUE ESTIMATES

The Economic and Revenue Forecast Council predicts the state property tax levy remains below the \$3.60 limit throughout the 2023-25 Biennium. Therefore, a new exemption beginning in tax year 2023 or after results in a shift and no loss to the state levy.

This exemption does not apply to local levies, so there is no impact to local government.

## PROPERTY TAX SHIFTS

This legislation results in a state levy shift to other taxpayers of an estimated \$46,000 for Fiscal Year 2024 and \$101,000 in Fiscal Year 2025, the first full fiscal year.

## TOTAL REVENUE IMPACT:

State Government (cash basis, \$000): None.

Local Government, if applicable (cash basis, \$000): None.

## CALENDAR YEAR DETAIL:

State Government, Impact on Revenues (\$000): None

State Government, (\$000), Shift of Tax Burden

CY 2022 -	\$ 0
CY 2023 -	\$ 0
CY 2024 -	\$ 89
CY 2025 -	\$ 112
CY 2026 -	\$ 113
CY 2027 -	\$ 114

## II. C - Expenditures

*Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation ), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing*

The Department will not incur any costs with the implementation of this legislation.

## Part III: Expenditure Detail

### III. A - Expenditures by Object Or Purpose

NONE

**III. B - Detail:** *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part I and Part IIIA*

NONE

Request # 1175-3-1

**III. C - Expenditures By Program (optional)**

NONE

**Part IV: Capital Budget Impact**

**IV. A - Capital Budget Expenditures**

NONE

**IV. B - Expenditures by Object Or Purpose**

NONE

**IV. C - Capital Budget Breakout**

*Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods*

NONE

None.

**Part V: New Rule Making Required**

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 1175 E S HB	<b>Title:</b> Host homes/property tax	<b>Agency:</b> 142-Board of Tax Appeals
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## Part I: Estimates

☒ No Fiscal Impact

### Estimated Cash Receipts to:

NONE

### Estimated Operating Expenditures from:

NONE

### Estimated Capital Budget Impact:

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate ) , are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

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- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact: Alia Kennedy	Phone: 360-786-7405	Date: 02/18/2022
Agency Preparation: Bret Skipworth	Phone: 3608906657	Date: 02/23/2022
Agency Approval: Bret Skipworth	Phone: 3608906657	Date: 02/23/2022
OFM Review: Cheri Keller	Phone: (360) 584-2207	Date: 02/23/2022

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency .*

The current version of Engrossed Substitute House Bill 1175 Section 4 amends RCW 84.69.020 and 2017 3rd sp. s. c 13 s 310.

The amended parts to section 4 update subsections 15 and 16 as well as add a new subsection.

These amendments do not change subsections 10, 11, or 12 which reference the Board of Tax Appeals (BTA).

The BTA believes the implementation of this bill would not have any fiscal impact.

### II. B - Cash receipts Impact

*Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates . Distinguish between one time and ongoing functions .*

### II. C - Expenditures

*Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.*

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

NONE

### III. B - Expenditures by Object Or Purpose

NONE

**III. C - Operating FTE Detail:** *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part I and Part IIIA*

NONE

### III. D - Expenditures By Program (optional)

NONE

## Part IV: Capital Budget Impact

### IV. A - Capital Budget Expenditures

NONE

### IV. B - Expenditures by Object Or Purpose

NONE

### IV. C - Capital Budget Breakout

*Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods*

NONE

**IV. D - Capital FTE Detail:** *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part IVB*

NONE

## **Part V: New Rule Making Required**

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 1175 E S HB	<b>Title:</b> Host homes/property tax	<b>Agency:</b> 307-Department of Children, Youth, and Families
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## Part I: Estimates

☒ No Fiscal Impact

### Estimated Cash Receipts to:

NONE

### Estimated Operating Expenditures from:

NONE

### Estimated Capital Budget Impact:

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate ) , are explained in Part II.*

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- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

<b>Legislative Contact:</b> Alia Kennedy	<b>Phone:</b> 360-786-7405	<b>Date:</b> 02/18/2022
<b>Agency Preparation:</b> Renee Slaybaugh	<b>Phone:</b> 360-688-8714	<b>Date:</b> 02/23/2022
<b>Agency Approval:</b> Crystal Lester	<b>Phone:</b> 360-628-3960	<b>Date:</b> 02/23/2022
<b>OFM Review:</b> Carly Fa atualofa	<b>Phone:</b> (360) 790-7909	<b>Date:</b> 02/23/2022

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency .*

Comparison of SHB 1175 to ESHB 1175: ESHB 1175, Section 3 increases the length of time that a property must be used as a host home to qualify for the tax exemption from 90 to 180 days. This change has no fiscal impact to the Department of Children, Youth & Families (DCYF).

SHB 1175 Provides a property tax exemption for real property used as a host home for at least 90 days during the previous tax year. Section 2(2)(o)(i) defines host homes as those operated for youth not in the care of or receiving services from the department.

### II. B - Cash receipts Impact

*Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates . Distinguish between one time and ongoing functions .*

### II. C - Expenditures

*Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.*

No fiscal impact to DCYF.

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

NONE

### III. B - Expenditures by Object Or Purpose

NONE

**III. C - Operating FTE Detail:** *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part I and Part IIIA*

NONE

### III. D - Expenditures By Program (optional)

NONE

## Part IV: Capital Budget Impact

### IV. A - Capital Budget Expenditures

NONE

### IV. B - Expenditures by Object Or Purpose

NONE

### IV. C - Capital Budget Breakout

*Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods*

NONE

**IV. D - Capital FTE Detail:** *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part IVB*

NONE

## **Part V: New Rule Making Required**

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 1175 E S HB	<b>Title:</b> Host homes/property tax	<b>Agency:</b> 350-Superintendent of Public Instruction
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## Part I: Estimates

☒ No Fiscal Impact

### Estimated Cash Receipts to:

NONE

### Estimated Operating Expenditures from:

NONE

### Estimated Capital Budget Impact:

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate ) , are explained in Part II.*

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- ☐ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete entire fiscal note form Parts I-V.
- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

<b>Legislative Contact:</b> Alia Kennedy	<b>Phone:</b> 360-786-7405	<b>Date:</b> 02/18/2022
<b>Agency Preparation:</b> Tisha Kuhn	<b>Phone:</b> 360 725-6424	<b>Date:</b> 02/22/2022
<b>Agency Approval:</b> Jami Marcott	<b>Phone:</b> (360) 725-6230	<b>Date:</b> 02/22/2022
<b>OFM Review:</b> Val Terre	<b>Phone:</b> (360) 280-3973	<b>Date:</b> 02/22/2022

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.*

Changes compared to SHB 1175

Section 3(1)(a): The number of days that a property must be used as a host home in order to receive a property tax exemption was increased from 90 to 180

Summary of ESHB 1175

Section 1 (New Section): Informational section added.

Section 2: Provides definitions that apply throughout the chapter and in RCW 74.13.031.

Section 3(1)(a): Year changed for when real property is exempt from ad valorem taxation levied for a given year if that property was used as a host home for at least 180 days in the previous calendar year. It is now beginning with taxes levied for collection in calendar year 2024.

Section 3(1)(b): Language added indicating that the exemption provided in (a) of this subsection applies only to the state portion of ad valorem taxation levied under RCW 84.52.065.

Section 3(2): Allows a claim for exemption under subsection (1) of this section may be made and filed by the owner of the host home at any time during the year for exemption from taxes payable the following year as prescribed by the department.

Section 3(3)(a): Details the county assessors' duties.

Section 3(3)(b): Informs that a claim for exemption is valid for one year and provides for the exemption from taxes payable in the year following the year in which the claim was due.

Section 3(4): Requires the county assessor to accept any late claims for exemptions made within three years after the due date of payment of taxes for which an exemption is sought.

Section 3(5): Informs that "host home" and "host home program" have the same meaning as in RCW 74.15.020.

Section 4: Provides reasons for why the county treasurer must refund ad valorem taxes paid before or after delinquency.

Section 5 (New Section): Informs that the provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.

Section 6 (New Section): Informs that this act applies to taxes levied for collection in 2024 and thereafter.

Section 7 (New Section): Informs that this act takes effect January 1, 2023.

### II. B - Cash receipts Impact

*Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.*

No cash receipts impact anticipated.

### II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

This bill provides a property tax incentive to private homeowners that use their home as a host home associated with a host home program. There is no fiscal impact to OSPI.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part I and Part IIIA

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods

NONE

IV. D - Capital FTE Detail: List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part IVB

NONE

No capital budget impact is anticipated.

Part V: New Rule Making Required

# LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

**Bill Number:** 1175 E S HB

**Title:** Host homes/property tax

**Part I: Jurisdiction**—Location, type or status of political subdivision defines range of fiscal impacts.

**Legislation Impacts:**

- ☐ Cities:
- ☒ Counties: minor and indeterminate assessor costs
- ☐ Special Districts:
- ☐ Specific jurisdictions only:
- ☐ Variance occurs due to:

**Part II: Estimates**

- ☐ No fiscal impacts.
- ☐ Expenditures represent one-time costs:
- ☐ Legislation provides local option:
- ☐ Key variables cannot be estimated with certainty at this time:

**Estimated revenue impacts to:**

None

**Estimated expenditure impacts to:**

Non-zero but indeterminate cost and/or savings. Please see discussion.

**Part III: Preparation and Approval**

Fiscal Note Analyst: Angie Hong	Phone: 360-725-5041	Date: 02/23/2022
Leg. Committee Contact: Alia Kennedy	Phone: 360-786-7405	Date: 02/18/2022
Agency Approval: Allan Johnson	Phone: 360-725-5033	Date: 02/23/2022
OFM Review: Cheri Keller	Phone: (360) 584-2207	Date: 02/24/2022

## Part IV: Analysis

### A. SUMMARY OF BILL

*Provide a clear, succinct description of the bill with an emphasis on how it impacts local government .*

#### CHANGES BETWEEN THIS VERSION AND THE PREVIOUS BILL VERSION

This engrossed substitute version alters the amount of time a host home must host youth from 90 days to 180 days per year in order to qualify for a property tax exemption.

#### SUMMARY OF CURRENT BILL VERSION

This bill creates a new property tax exemption for real property if the property was used as a host home for at least 180 days during the assessment year. This exemption would be for taxes levied for collection starting in calendar year 2024 (as described in the DOR fiscal note assumptions).

Sec. 3: New section added to RCW 84.36 (Property Tax Exemptions) Beginning with taxes to be collected in calendar year 2024, real property may be exempted from the assessed property taxes levied for a given year, if that property was used as a host home for at least 90 days of the calendar year. The owner of a host home may file a property tax exemption at any point during the year for taxes payable in the following year. The claim must be submitted to the county assessor no later than December 31 of each year, for exemption from taxes payable the following year. Claims are valid for one year and a host home homeowner must file a new claim each year for their tax exemption claim to be eligible. County assessors must accept late claims for exemptions for up to three years after the tax payment due date of the eligible host home homeowner. Upon approval of the exemption claim by the county assessor, the application constitutes a refund.

Subsection 3 (1)(b), specifies this exemption applies only to the state portion of ad valorem taxation levied for the support of common schools (RCW 84.52.065). This will shift the revenue impact from local governments to the state's support of common schools.

Sec. 4: Amends RCW 84.69.020 (Property Tax Refunds, Grounds for Refunds) Adds that ad valorem taxes paid before or after delinquency must be refunded if they were, “paid as a result of a mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes pursuant to section 1 of this act .”

### B. SUMMARY OF EXPENDITURE IMPACTS

*Briefly describe and quantify the expenditure impacts of the legislation on local governments , identifying the expenditure provisions by section number, and when appropriate, the detail of expenditures. Delineate between city, county and special district impacts.*

#### CHANGES BETWEEN THIS VERSION AND THE PREVIOUS BILL VERSION

This engrossed substitute bill does not alter the previous analysis of local government expenditure impacts.

#### SUMMARY OF IMPACTS OF CURRENT BILL

This legislation would have minor and indeterminate expenditure impacts on County Assessors, as they would need to process host home claims from the program's participants. The Department of Revenue’s (DOR) assumptions indicate that there are currently 48 host homes in Washington that would qualify for the exemption, and the number of eligible host homes will increase by 25% each year, for the first two-years of the exemption.

### C. SUMMARY OF REVENUE IMPACTS

*Briefly describe and quantify the revenue impacts of the legislation on local governments , identifying the revenue provisions by section number, and when appropriate, the detail of revenue sources. Delineate between city, county and special district impacts.*

#### CHANGES BETWEEN THIS VERSION AND PREVIOUS BILL VERSION

This engrossed substitute bill does not alter the analysis of revenue impacts.

#### SUMMARY OF IMPACTS OF CURRENT BILL

This bill does not impact local government revenues.

## SCHOOL DISTRICT IMPACTS

School district impacts, including construction costs, operating costs, levy shifts, and other revenue impacts are described in fiscal notes prepared by the OSPI School District Fiscal Note process. Local Government Fiscal Notes include impacts to all other local governments (cities, counties, special districts). Refer to the School District Fiscal Note for school district revenue impacts.

## SOURCES:

Department of Revenue, Fiscal Note Draft  
Washington State Association of Counties