

RCW 82.50.530 Ad valorem taxes prohibited as to mobile homes, travel trailers or campers—Loss of identity, subject to property tax. No mobile home, travel trailer, or camper which is a part of the inventory of mobile homes, travel trailers, or campers held for sale by a dealer in the course of his or her business and no travel trailer or camper as defined in RCW 82.50.010 shall be listed and assessed for ad valorem taxation. However, if a park trailer as defined in RCW 46.04.622 has substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections with sewer, water, or other utilities for the operation of installed fixtures and appliances, it will be considered real property and will be subject to ad valorem property taxation imposed in accordance with the provisions of Title 84 RCW, including the provisions with respect to omitted property, except that a park trailer located on land not owned by the owner of the park trailer shall be subject to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040. [1999 c 92 § 1; 1993 c 32 § 1; 1981 c 304 § 32; 1971 ex.s. c 299 § 68.]

Reviser's note: See note following RCW 82.50.010.

Application—1999 c 92: "This act is effective for taxes levied in 1999 for collection in 2000 and thereafter." [1999 c 92 § 2.]

Applicability—1993 c 32 § 1: "Section 1 of this act shall be effective for taxes levied for collection in 1993 and thereafter." [1993 c 32 § 2.]

Severability—1981 c 304: See note following RCW 26.16.030.

Real property defined: RCW 84.04.090.