

**RCW 84.36.487 Air pollution control equipment in thermal electric generation facilities—Records—Payments on cessation of operation.**

(1) Air pollution control equipment constructed or installed after May 15, 1997, by businesses engaged in the generation of electric energy at thermal electric generation facilities first placed in operation after December 31, 1969, and before July 1, 1975, shall be exempt from property taxation. The owners shall maintain the records in such a manner that the annual beginning and ending asset balance of the pollution control facilities and depreciation method can be identified.

(2) For the purposes of this section, "air pollution control equipment" means any treatment works, control devices and disposal systems, machinery, equipment, structures, property, property improvements, and accessories, that are installed or acquired for the primary purpose of reducing, controlling, or disposing of industrial waste that, if released to the outdoor atmosphere, could cause air pollution, or that are required to meet regulatory requirements applicable to their construction, installation, or operation.

(3) \*RCW 82.32.393 applies to this section. [1997 c 368 § 11.]

**\*Reviser's note:** RCW 82.32.393 expired December 31, 2015.

**Findings—Intent—Rules adoption—Severability—Effective date—1997 c 368:** See notes following RCW 82.08.810.