

**RCW 84.12.280 Classification of real and personal property.** In making the assessment of the operating property of any railroad or logging railroad company and in the apportionment of the values and the taxation thereof, all land occupied and claimed exclusively as the right-of-way for railroads, with all the tracks and substructures and superstructures which support the same, together with all side tracks, second tracks, turn-outs, station houses, depots, round houses, machine shops, or other buildings belonging to the company, used in the operation thereof, without separating the same into land and improvements, shall be assessed as real property. And the rolling stock and other movable property belonging to any railroad or logging railroad company shall be considered as personal property and taxed as such: PROVIDED, That all of the operating property of street railway companies shall be assessed and taxed as personal property.

All of the operating property of airplane companies, telegraph companies, pipe line companies, and all of the operating property other than lands and buildings of electric light and power companies, telephone companies, and gas companies shall be assessed and taxed as personal property. [2001 c 187 s 4; 1998 c 335 s 2; 1997 c 3 s 114 (Referendum Bill No. 47, approved November 4, 1997); 1987 c 153 s 2; 1961 c 15 s 84.12.280. Prior: 1935 c 123 s 8; 1925 ex.s. c 130 s 44; 1907 c 78 s 8; 1891 c 140 ss 28-31; 1890 p 541 ss 26-33; RRS s 11156-8. Formerly RCW 84.12.050.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Effective date—1998 c 335:** See note following RCW 84.12.200.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.