
HOUSE BILL 1746

State of Washington 60th Legislature 2007 Regular Session

By Representatives Orcutt, Santos, McIntire and Alexander

Read first time 01/26/2007. Referred to Committee on Finance.

1 AN ACT Relating to the property taxation of historic property
2 leased to counties; amending RCW 84.36.010; and creating a new section.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.36.010 and 2004 c 236 s 1 are each amended to read
5 as follows:

6 (1) ~~((All))~~ The following property is exempt from taxation:

7 (a) Property belonging exclusively to the United States, the state,
8 or any county or municipal corporation; ~~((all))~~

9 (b) Property belonging exclusively to any federally recognized
10 Indian tribe located in the state, if that property is used exclusively
11 for essential government services; ~~((all))~~

12 (c) State route number 16 corridor transportation systems and
13 facilities constructed under chapter 47.46 RCW; ~~((and all))~~

14 (d) Property under a financing contract pursuant to chapter 39.94
15 RCW or recorded agreement granting immediate possession and use to the
16 public bodies listed in this section or under an order of immediate
17 possession and use pursuant to RCW 8.04.090; ~~((is exempt from taxation.~~
18 ~~All))~~

1 (e) Property belonging exclusively to a foreign national government
2 (~~(is exempt from taxation)~~) if that property is used exclusively as an
3 office or residence for a consul or other official representative of
4 the foreign national government, and if the consul or other official
5 representative is a citizen of that foreign nation; and

6 (f) Property leased to a county by a nonprofit religious
7 organization if the property is used by the county primarily for
8 historic restoration and preservation, historic displays, educational
9 programs, and other public uses consistent with the property's historic
10 past.

11 (2) For the purposes of this section, "essential government
12 services" means services such as tribal administration, public
13 facilities, fire, police, public health, education, sewer, water,
14 environmental and land use, transportation, and utility services.

15 NEW SECTION. Sec. 2. This act applies to taxes levied for
16 collection in 2008 and thereafter.

--- END ---