

CERTIFICATION OF ENROLLMENT

HOUSE BILL 1073

Chapter 169, Laws of 2003

58th Legislature
2003 Regular Session

PROPERTY TAXES--LEASEHOLD INTERESTS

EFFECTIVE DATE: 7/27/03

Passed by the House March 11, 2003
Yeas 85 Nays 0

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate April 10, 2003
Yeas 43 Nays 0

BRAD OWEN

President of the Senate

Approved May 9, 2003.

GARY LOCKE

Governor of the State of Washington

CERTIFICATE

I, Cynthia Zehnder, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 1073** as passed by the House of Representatives and the Senate on the dates hereon set forth.

CYNTHIA ZEHNDER

Chief Clerk

FILED

May 9, 2003 - 3:25 p.m.

**Secretary of State
State of Washington**

HOUSE BILL 1073

Passed Legislature - 2003 Regular Session

State of Washington

58th Legislature

2003 Regular Session

By Representatives Haigh and Eickmeyer

Read first time 01/15/2003. Referred to Committee on Finance.

1 AN ACT Relating to collection of property taxes on land subleased
2 for residential and recreational purposes; and amending RCW 84.40.410.

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

4 **Sec. 1.** RCW 84.40.410 and 2001 c 26 s 3 are each amended to read
5 as follows:

6 A leasehold interest consisting of three thousand or more
7 residential and recreational lots that are or may be subleased for
8 residential and recreational purposes, together with any improvements
9 thereon, shall be assessed and taxed in the same manner as privately
10 owned real property. The sublessee of each lot, or the lessee if not
11 subleased, is liable for the property tax on the lot and improvements
12 thereon. If property tax for a lot or improvements thereon remains
13 unpaid for more than three years from the date of delinquency,
14 including any property taxes that are delinquent as of July 22, 2001,
15 the county treasurer may proceed to collect the tax in the same manner
16 as for other property, except that the lessor's interest in the
17 property shall not be extinguished as a result of any action for the
18 collection of tax. Collection of property taxes assessed on any such
19 lot shall be enforceable by foreclosure proceedings (~~against any~~

1 ~~improvement located on such lot,~~) in accordance with real property
2 foreclosure proceedings authorized in chapter 84.64 RCW. ((Collection
3 of property taxes assessed against any mobile home located on any such
4 lot shall proceed in the same manner as with mobile homes located on
5 private property.))

Passed by the House March 11, 2003.

Passed by the Senate April 10, 2003.

Approved by the Governor May 9, 2003.

Filed in Office of Secretary of State May 9, 2003.