

**WAC 458-12-165 Listing of property—Public lands—Purchase by state, county or city.** Real property acquired either by purchase or condemnation by the state, county, city or any exempt political subdivision shall remain liable for any tax liens existing on the realty at the time the conveyance is completed. (RCW 84.60.050) Whenever only part of a parcel of property is purchased or condemned, the assessor is authorized to segregate the taxes according to the provision of RCW 84.60.070.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.60.050, and 84.60.070. WSR 14-22-030, § 458-12-165, filed 10/28/14, effective 11/28/14. Order PT 68-6, § 458-12-165, filed 4/29/68.]