

**RCW 84.40.230 Contract to purchase public land.** When any real property is sold on contract by the United States of America, the state, any county or municipality, or any federally recognized Indian tribe, and the contract expresses or implies that the vendee is entitled to the possession, use, benefits[,] and profits thereof and therefrom so long as the vendee complies with the terms of the contract, it is deemed that the vendor retains title merely as security for the fulfillment of the contract, and the property must be assessed and taxed in the same manner as other similar property in private ownership is taxed, and the tax roll must contain, opposite the description of the property so assessed the following notation: "Subject to title remaining in the vendor" or other notation of similar significance. No foreclosure for delinquent taxes nor any deed issued pursuant thereto may extinguish or otherwise affect the title of the vendor. In any case under former law where the contract and not the property was taxed no deed of the property described in such contract may ever be executed and delivered by the state or any county or municipality until all taxes assessed against such contract and local assessments assessed against the land described thereon are fully paid. [2014 c 207 § 7; 1994 c 124 § 25; 1961 c 15 § 84.40.230. Prior: 1947 c 231 § 1; 1941 c 79 § 1; 1925 ex.s. c 137 § 33; 1897 c 71 § 26; 1893 c 124 § 26; 1891 c 140 § 26; 1890 p 540 § 25; Rem. Supp. 1947 § 11133.]

**Application—2014 c 207:** See note following RCW 84.36.010.