

**WAC 458-12-045 Listing of real property—Contracts for sale of public lands.** Whenever any real property belonging to the United States of America, the state of Washington or any county or municipality is sold under an arrangement whereby title is reserved in the grantor and use and possession goes to the grantee, such property shall be listed as real property in the name of the grantee rather than the governmental instrumentality.

Any improvements existing on the property at the time the contract for sale is entered into or which are subsequently added after said contract shall likewise be listed as real property in the name of the grantee. (Rule derived from AGO 6-24-1947; PTB No. 167, 8-21-1947.)

[Order PT 68-6, § 458-12-045, filed 4/29/68.]