
HOUSE BILL 2000

State of Washington

53rd Legislature

1993 Regular Session

By Representatives Horn, Miller, Ballasiotes, Wood, L. Johnson and Finkbeiner

Read first time 02/19/93. Referred to Committee on Revenue.

1 AN ACT Relating to the taxation of public authorities; and amending
2 RCW 35.21.755.

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

4 **Sec. 1.** RCW 35.21.755 and 1990 c 131 s 1 are each amended to read
5 as follows:

6 (1) A public corporation, commission, or authority created pursuant
7 to RCW 35.21.730 or 35.21.660 shall receive the same immunity or
8 exemption from taxation as that of the city, town, or county creating
9 the same: PROVIDED, That, except for (a) any property within a special
10 review district established by ordinance prior to January 1, 1976, or
11 listed on or which is within a district listed on any federal or state
12 register of historical sites or (b) any property owned ~~((or))~~,
13 operated, or controlled by a public corporation that is used primarily
14 for low-income housing, or that is used as a convention center,
15 performing arts center, public assembly hall, or public meeting place,
16 any such public corporation, commission, or authority shall pay to the
17 county treasurer an annual excise tax equal to the amounts which would
18 be paid upon real property and personal property devoted to the
19 purposes of such public corporation, commission, or authority were it

1 in private ownership, and such real property and personal property is
2 acquired and/or operated under RCW 35.21.730 through 35.21.755, and the
3 proceeds of such excise tax shall be allocated by the county treasurer
4 to the various taxing authorities in which such property is situated,
5 in the same manner as though the property were in private ownership:
6 PROVIDED FURTHER, That the provisions of chapter 82.29A RCW shall not
7 apply to property within a special review district established by
8 ordinance prior to January 1, 1976, or listed on or which is within a
9 district listed on any federal or state register of historical sites
10 and which is controlled by a public corporation, commission, or
11 authority created pursuant to RCW 35.21.730 or 35.21.660, which was in
12 existence prior to January 1, 1987: AND PROVIDED FURTHER, That
13 property within a special review district established by ordinance
14 prior to January 1, 1976, or property which is listed on any federal or
15 state register of historical sites and controlled by a public
16 corporation, commission, or authority created pursuant to RCW 35.21.730
17 or 35.21.660, which was in existence prior to January 1, 1976, shall
18 receive the same immunity or exemption from taxation as if such
19 property had been within a district listed on any such federal or state
20 register of historical sites as of January 1, 1976, and controlled by
21 a public corporation, commission, or authority created pursuant to RCW
22 35.21.730 or 35.21.660 which was in existence prior to January 1, 1976.

23 (2) As used in this section:

24 (a) "Low-income" means a total annual income, adjusted for family
25 size, not exceeding fifty percent of the area median income.

26 (b) "Area median income" means:

27 (i) For an area within a standard metropolitan statistical area,
28 the area median income reported by the United States department of
29 housing and urban development for that standard metropolitan
30 statistical area; or

31 (ii) For an area not within a standard metropolitan statistical
32 area, the county median income reported by the department of community
33 development.

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