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SENATE BILL 5835

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State of Washington

53rd Legislature

1993 Regular Session

By Senators McAuliffe, Bluechel and McDonald

Read first time 02/17/93. Referred to Committee on Ways & Means.

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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