
SENATE BILL 6065

State of Washington

56th Legislature

1999 Regular Session

By Senators Wojahn and Winsley

Read first time 03/01/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing an excise tax exemption for property
2 owned, operated, or controlled by a public corporation if the property
3 is used as a public esplanade, street, public way, public open space,
4 park, public utility corridor, or view corridor for the general public
5 or the property is used to implement an agreement or plan; and amending
6 RCW 35.21.755.

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

8 **Sec. 1.** RCW 35.21.755 and 1995 c 399 s 38 are each amended to read
9 as follows:

10 (1) A public corporation, commission, or authority created pursuant
11 to RCW 35.21.730 or 35.21.660 shall receive the same immunity or
12 exemption from taxation as that of the city, town, or county creating
13 the same: PROVIDED, That, except for (a) any property within a special
14 review district established by ordinance prior to January 1, 1976, or
15 listed on or which is within a district listed on any federal or state
16 register of historical sites or (b) any property owned, operated, or
17 controlled by a public corporation that is used primarily for low-
18 income housing, or that is used as a convention center, performing arts
19 center, public assembly hall, ((or)) public meeting place, public

1 esplanade, street, public way, public open space, park, public utility
2 corridor, or view corridor for the general public or (c) any property
3 owned, operated, or controlled by a public corporation that was
4 acquired by the public corporation to implement an agreement or plan
5 approved by the city, town, or county in which the property is located
6 for the purpose of facilitating the remediation and redevelopment of
7 blighted property in accordance with the approved agreement or plan,
8 any such public corporation, commission, or authority shall pay to the
9 county treasurer an annual excise tax equal to the amounts which would
10 be paid upon real property and personal property devoted to the
11 purposes of such public corporation, commission, or authority were it
12 in private ownership, and such real property and personal property is
13 acquired and/or operated under RCW 35.21.730 through 35.21.755, and the
14 proceeds of such excise tax shall be allocated by the county treasurer
15 to the various taxing authorities in which such property is situated,
16 in the same manner as though the property were in private ownership:
17 PROVIDED FURTHER, That the provisions of chapter 82.29A RCW shall not
18 apply to property within a special review district established by
19 ordinance prior to January 1, 1976, or listed on or which is within a
20 district listed on any federal or state register of historical sites
21 and which is controlled by a public corporation, commission, or
22 authority created pursuant to RCW 35.21.730 or 35.21.660, which was in
23 existence prior to January 1, 1987: AND PROVIDED FURTHER, That
24 property within a special review district established by ordinance
25 prior to January 1, 1976, or property which is listed on any federal or
26 state register of historical sites and controlled by a public
27 corporation, commission, or authority created pursuant to RCW 35.21.730
28 or 35.21.660, which was in existence prior to January 1, 1976, shall
29 receive the same immunity or exemption from taxation as if such
30 property had been within a district listed on any such federal or state
31 register of historical sites as of January 1, 1976, and controlled by
32 a public corporation, commission, or authority created pursuant to RCW
33 35.21.730 or 35.21.660 which was in existence prior to January 1, 1976.

34 (2) As used in this section:

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

37 (b) "Area median income" means:

38 (i) For an area within a standard metropolitan statistical area,
39 the area median income reported by the United States department of

1 housing and urban development for that standard metropolitan
2 statistical area; or

3 (ii) For an area not within a standard metropolitan statistical
4 area, the county median income reported by the department of community,
5 trade, and economic development.

6 (c) "Blighted property" means property that is contaminated with
7 hazardous substances as defined under RCW 70.105D.020(7), and property
8 adjacent thereto which is identified in an agreement or plan approved
9 by the city, town, or county in which the property is located as being
10 necessary for inclusion in order to implement the agreement or plan
11 approved.

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