

CERTIFICATION OF ENROLLMENT

**SENATE BILL 6065**

Chapter 266, Laws of 1999

56th Legislature  
1999 Regular Session

PUBLIC CORPORATION PROPERTY--EXCISE TAX EXEMPTION

EFFECTIVE DATE: 7/25/99

Passed by the Senate April 22, 1999  
YEAS 46 NAYS 0

BRAD OWEN  
**President of the Senate**

Passed by the House April 13, 1999  
YEAS 95 NAYS 0

CLYDE BALLARD  
**Speaker of the  
House of Representatives**

FRANK CHOPP  
**Speaker of the  
House of Representatives**

Approved May 10, 1999

GARY LOCKE  
**Governor of the State of Washington**

CERTIFICATE

I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 6065** as passed by the Senate and the House of Representatives on the dates hereon set forth.

TONY M. COOK  
**Secretary**

FILED

May 10, 1999 - 4:56 p.m.

**Secretary of State  
State of Washington**

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**SENATE BILL 6065**

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AS AMENDED BY THE HOUSE

Passed Legislature - 1999 Regular Session

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

33 (2) As used in this section:

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

36 (b) "Area median income" means:

37 (i) For an area within a standard metropolitan statistical area,  
38 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).

Passed the Senate April 22, 1999.

Passed the House April 13, 1999.

Approved by the Governor May 10, 1999.

Filed in Office of Secretary of State May 10, 1999.