

**Chapter 84.20 RCW**  
**EASEMENTS OF PUBLIC UTILITIES**

**Sections**

- 84.20.010 Easements taxable as personalty.
- 84.20.020 Servient estate taxable as realty.
- 84.20.030 Sale for taxes—Realty to be sold subject to easement.
- 84.20.040 Realty not subject to tax on easement or property thereon.
- 84.20.050 Railroads excepted.