

WAC 458-12-055 Taxable situs—Real property. (1) Situs - Generally. The situs of real property is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated.

(2) Parcel boundaries. If a parcel of real property is located in more than one taxing district, the portion lying within a particular district is assessable only in that district. However, only parcels wholly located within a regional transit authority district under RCW 81.104.175 are assessable for property taxes imposed by that district.

[Statutory Authority: RCW 84.08.010(2) and 84.08.070. WSR 18-19-078, § 458-12-055, filed 9/18/18, effective 10/19/18; Order PT 68-6, § 458-12-055, filed 4/29/68.]