
HOUSE BILL 1374

State of Washington

56th Legislature

1999 Regular Session

By Representatives Schoesler, Grant, G. Chandler, Sump, Doumit, Delvin and Mulliken

Read first time 01/22/1999. Referred to Committee on Finance.

1 AN ACT Relating to a property tax exemption for real property used
2 exclusively as a roadside park; and amending RCW 84.36.260.

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

4 **Sec. 1.** RCW 84.36.260 and 1979 ex.s. c 193 s 1 are each amended to
5 read as follows:

6 All real property interests, including fee simple or any lesser
7 interest, development rights, easements, covenants and conservation
8 futures, as that latter term is defined in RCW 84.34.220 as now or
9 hereafter amended, used exclusively for the conservation of ecological
10 systems, natural resources, or open space, including park lands, held
11 by any nonprofit corporation or association the primary purpose of
12 which is the conducting or facilitating of scientific research or the
13 conserving of natural resources or open space for the general public,
14 or real property used exclusively as a roadside park, held by any
15 nonprofit organization, association, or corporation shall be exempt
16 from ad valorem taxation if either of the following conditions are met:

17 (1) To the extent feasible considering the nature of the property
18 interest involved, such property interests shall be used and
19 effectively dedicated primarily for the purpose of providing scientific

1 research or educational opportunities for the general public or the
2 preservation of native plants or animals, or biotic communities, or
3 works of ancient man or geological or geographical formations, of
4 distinct scientific and educational interest, and for roadside parks,
5 for the purpose of public use and enjoyment of travelers or the
6 community in which the roadside park may be located, and not for the
7 pecuniary benefit of any person or company, as defined in RCW
8 82.04.030, and shall be open to the general public for educational and
9 scientific research purposes, and for roadside parks, for the public
10 use and enjoyment of travelers or the community in which the roadside
11 park may be located, subject to reasonable restrictions designed for
12 its protection; or

13 (2) Such property interests shall be subject to an option, accepted
14 in writing by the state, a city or a county, or department of the
15 United States government, for the purchase thereof by the state, a city
16 or a county, or the United States, at a price not exceeding the lesser
17 of the following amounts: (a) The sum of the original purchase cost to
18 such nonprofit corporation or association plus interest from the date
19 of acquisition by such corporation or association at the rate of six
20 percent per annum compounded annually to the date of the exercise of
21 the option; or (b) the appraised value of the property at the time of
22 the granting of the option, as determined by the department of revenue
23 or when the option is held by the United States, or by an appropriate
24 agency thereof.

25 (3) For the purpose of this section, a "roadside park" is real
26 property essentially unimproved except for restroom facilities and open
27 structures, does not exceed one acre in size, and located adjacent to
28 a state maintained highway.

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