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ENGROSSED HOUSE BILL 2005

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State of Washington

57th Legislature

2001 Regular Session

By Representatives Morris, Schoesler, Grant, Barlean, Kessler, Doumit,  
Poulsen and Linville

Read first time 02/12/2001. Referred to Committee on Finance.

1 AN ACT Relating to taxation of property previously owned by the  
2 federal government; and adding a new section to chapter 84.36 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW  
5 to read as follows:

6 (1) When property that is used for the purpose of generating or  
7 transmitting electricity and that belongs to the United States or any  
8 of its agencies or instrumentalities is transferred to private  
9 ownership or otherwise loses its exempt status, the county treasurer  
10 shall collect all taxes which would have been paid had the property not  
11 been exempt during the twenty years preceding, or the life of the  
12 exemption, if that be less, together with the interest at the same rate  
13 and computed in the same way as that upon delinquent property taxes.

14 (2) Subsection (1) of this section applies only when ownership of  
15 the property is transferred or when fifty-one percent or more of the  
16 area of the property loses its exempt status. The additional tax under  
17 subsection (1) of this section shall not be imposed if:

1 (a) The property is transferred to a nonprofit organization,  
2 association, or corporation for a use which also qualifies and is  
3 granted exemption under this chapter; or

4 (b) The property qualifies for forest land valuation under chapter  
5 84.33 RCW.

6 (3) The additional tax under subsection (1) of this section is the  
7 obligation of the buyer or other owner subsequent to the United States,  
8 and is a lien against the property in the same manner as other taxes  
9 under this title.

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