
HOUSE BILL 1073

State of Washington 58th Legislature 2003 Regular Session

By Representatives Haigh and Eickmeyer

Read first time 01/15/2003. Referred to Committee on Finance.

1 AN ACT Relating to collection of property taxes on land subleased
2 for residential and recreational purposes; and amending RCW 84.40.410.

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

4 **Sec. 1.** RCW 84.40.410 and 2001 c 26 s 3 are each amended to read
5 as follows:

6 A leasehold interest consisting of three thousand or more
7 residential and recreational lots that are or may be subleased for
8 residential and recreational purposes, together with any improvements
9 thereon, shall be assessed and taxed in the same manner as privately
10 owned real property. The sublessee of each lot, or the lessee if not
11 subleased, is liable for the property tax on the lot and improvements
12 thereon. If property tax for a lot or improvements thereon remains
13 unpaid for more than three years from the date of delinquency,
14 including any property taxes that are delinquent as of July 22, 2001,
15 the county treasurer may proceed to collect the tax in the same manner
16 as for other property, except that the lessor's interest in the
17 property shall not be extinguished as a result of any action for the
18 collection of tax. Collection of property taxes assessed on any such
19 lot shall be enforceable by foreclosure proceedings (~~against any~~)

1 ~~improvement located on such lot,~~) in accordance with real property
2 foreclosure proceedings authorized in chapter 84.64 RCW. ((Collection
3 of property taxes assessed against any mobile home located on any such
4 lot shall proceed in the same manner as with mobile homes located on
5 private property.))

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