
HOUSE BILL 1239

State of Washington 59th Legislature 2005 Regular Session

By Representatives Fromhold, Wallace, Curtis, Dunn and Moeller

Read first time 01/19/2005. Referred to Committee on Finance.

1 AN ACT Relating to the leasehold excise tax exemption for certain
2 historical property; and amending RCW 35.21.755.

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

4 **Sec. 1.** RCW 35.21.755 and 2000 2nd sp.s. c 4 s 29 are each amended
5 to read as follows:

6 (1) A public corporation, commission, or authority created pursuant
7 to RCW 35.21.730, 35.21.660, or 81.112.320 shall receive the same
8 immunity or exemption from taxation as that of the city, town, or
9 county creating the same: PROVIDED, That, except for (a) any property
10 within a special review district established by ordinance prior to
11 January 1, 1976, or listed on or which is within a district listed on
12 any federal or state register of historical sites or (b) any property
13 owned, operated, or controlled by a public corporation that is used
14 primarily for low-income housing, or that is used as a convention
15 center, performing arts center, public assembly hall, public meeting
16 place, public esplanade, street, public way, public open space, park,
17 public utility corridor, or view corridor for the general public or (c)
18 any blighted property owned, operated, or controlled by a public
19 corporation that was acquired for the purpose of remediation and

1 redevelopment of the property in accordance with an agreement or plan
2 approved by the city, town, or county in which the property is located,
3 or (d) any property owned, operated, or controlled by a public
4 corporation created under RCW 81.112.320, any such public corporation,
5 commission, or authority shall pay to the county treasurer an annual
6 excise tax equal to the amounts which would be paid upon real property
7 and personal property devoted to the purposes of such public
8 corporation, commission, or authority were it in private ownership, and
9 such real property and personal property is acquired and/or operated
10 under RCW 35.21.730 through 35.21.755, and the proceeds of such excise
11 tax shall be allocated by the county treasurer to the various taxing
12 authorities in which such property is situated, in the same manner as
13 though the property were in private ownership: PROVIDED FURTHER, That
14 the provisions of chapter 82.29A RCW shall not apply to property within
15 a special review district established by ordinance prior to January 1,
16 1976, or listed on or which is within a district listed on any federal
17 or state register of historical sites and which is controlled by a
18 municipal corporation; or a public corporation, commission, or
19 authority created pursuant to RCW 35.21.730 or 35.21.660, which was in
20 existence prior to January 1, 1987: AND PROVIDED FURTHER, That
21 property within a special review district established by ordinance
22 prior to January 1, 1976, or property which is listed on any federal or
23 state register of historical sites and controlled by a public
24 corporation, commission, or authority created pursuant to RCW 35.21.730
25 or 35.21.660, which was in existence prior to January 1, 1976, shall
26 receive the same immunity or exemption from taxation as if such
27 property had been within a district listed on any such federal or state
28 register of historical sites as of January 1, 1976, and controlled by
29 a public corporation, commission, or authority created pursuant to RCW
30 35.21.730 or 35.21.660 which was in existence prior to January 1, 1976.

31 (2) As used in this section:

32 (a) "Low-income" means a total annual income, adjusted for family
33 size, not exceeding fifty percent of the area median income.

34 (b) "Area median income" means:

35 (i) For an area within a standard metropolitan statistical area,
36 the area median income reported by the United States department of
37 housing and urban development for that standard metropolitan
38 statistical area; or

1 (ii) For an area not within a standard metropolitan statistical
2 area, the county median income reported by the department of community,
3 trade, and economic development.

4 (c) "Blighted property" means property that is contaminated with
5 hazardous substances as defined under RCW 70.105D.020(7).

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