

**RCW 84.36.130 Airport property in this state for smaller airports belonging to municipalities of adjoining states.** All property, whether real or personal, belonging exclusively to any municipal corporation in an adjoining state legally empowered by the laws of such adjoining state to acquire and hold property within this state, and which property is used primarily for airport purposes and other facilities for landing, terminals, housing, repair and care of dirigibles, airplanes and seaplanes for the aerial transportation of persons, property or mail, or in the armed forces of the United States, and upon which property there is expended funds by the federal, county or state agencies, or upon which funds are allocated by the federal government agencies on national defense projects, is hereby exempted from ad valorem taxation. The exemption in this section applies only to airports five hundred acres or less in size. [1998 c 201 s 1; 1961 c 15 s 84.36.130. Prior: 1941 c 13 s 1; Rem. Supp. 1941 s 11111-10.]