

RCW 84.36.451 Right to occupy or use certain public property, including leasehold interests. (1) The following property is exempt from taxation: Any and all rights to occupy or use any real or personal property owned in fee or held in trust by:

(a) The United States, the state of Washington, or any political subdivision or municipal corporation of the state of Washington, or a federally recognized Indian tribe for property exempt under RCW 84.36.010; or

(b) A public corporation, commission, or authority created under RCW 35.21.730 or 35.21.660 if the property is listed on or is within a district listed on any federal or state register of historical sites; and

(c) Any leasehold interest arising from the property identified in (a) and (b) of this subsection as defined in RCW 82.29A.020.

(2) The exemption under this section does not apply to:

(a) Any such leasehold interests which are a part of operating properties of public utilities subject to assessment under chapter 84.12 RCW; or

(b) Any such leasehold interest consisting of three thousand or more residential and recreational lots that are or may be subleased for residential and recreational purposes.

(3) The exemption under this section may not be construed to modify the provisions of RCW 84.40.230. [2014 c 207 s 6; 2001 c 26 s 2; 1979 ex.s. c 196 s 10; 1975-'76 2nd ex.s. c 61 s 14.]

Application—2014 c 207: See note following RCW 84.36.010.

Application—2001 c 26 ss 2 and 3: See note following RCW 84.40.410.

Effective date—1979 ex.s. c 196: See note following RCW 82.04.240.

Leasehold excise tax: Chapter 82.29A RCW.