

RCW 84.36.665 Military housing. (1) Military housing is exempt from taxation if the housing meets the following requirements:

(a) The military housing must be situated on land owned in fee by the United States;

(b) The military housing must be used for the housing of military personnel and their families; and

(c) The military housing must be a development project awarded under the military housing privatization initiative.

(2) To qualify property for the exemption under this section, the project owner must submit an application to the department in a form and manner prescribed by the department. Any change in the use of the property that affects the qualification of the property must be reported to the department.

(3) The definitions in this subsection apply to this section.

(a) "Ancillary supporting facilities" means facilities related to military housing units, including facilities to provide or support elementary or secondary education, child care centers, day care centers, child development centers, tot lots, community centers, housing offices, dining facilities, unit offices, and other similar facilities for the support of military housing.

(b) "Military housing" means military housing units and ancillary supporting facilities.

(c) "Military housing privatization initiative" means the military housing privatization initiative of 1996, 10 U.S.C. Secs. 2871 through 2885, as existing on June 12, 2008, or some later date as the department may provide. [2008 c 84 s 1.]