

**RCW 84.40.175 Listing of exempt property—Proof of exemption—Valuation of publicly owned property.** At the time of making the assessment of real property, the assessor must enter each description of property exempt under the provisions of chapter 84.36 RCW, and value and list the same in the manner and subject to the same rule as the assessor is required to assess all other property, designating in each case to whom such property belongs. The valuation requirements of this section do not apply to publicly owned property exempt from taxation under provisions of RCW 84.36.010. However, when the exempt status of such property no longer applies as a result of a sale or change in use, the assessor must value and list such property as of the January 1st assessment date for the year of the status change. The owner or person responsible for payment of taxes may thereafter petition the county board of equalization for a change in the assessed value in accordance with the timing and procedures set forth in RCW 84.40.038. [2014 c 97 s 408; 2013 c 235 s 2; 1994 c 124 s 24; 1986 c 285 s 3; 1975-'76 2nd ex.s. c 61 s 15; 1961 c 15 s 84.40.175. Prior: 1925 ex.s. c 130 s 9; 1891 c 140 s 5; 1890 p 532 s 5; RRS s 11113. Formerly RCW 84.36.220.]

*Leasehold excise tax: Chapter 82.29A RCW.*