

**WAC 458-12-012 Definition—Irrigation systems—Real—Personal.**

(1) The following parts of irrigation systems shall be assessed as real property except as provided in subsections (3) and (4) of this section:

- (a) Penstocks and buried mainlines;
- (b) Sub-mains (underground);
- (c) River pumping stations;
- (d) Water distribution points;
- (e) Concrete head ditches;
- (f) Irrigation wells;
- (g) Electrical distribution stations;
- (h) Electrical booster stations;
- (i) Electrical distribution lines (underground); and
- (j) Buried solid set systems with risers or drip tubes.

(2) The following shall be assessed as personal property except as provided in subsection (4) of this section:

- (a) Hand lines;
- (b) Wheel lines;
- (c) Center pivots;
- (d) Motors;
- (e) Pumps;
- (f) Screens;
- (g) Electrical panels;
- (h) Mainlines (above ground); and
- (i) Laterals.

(3) All irrigations systems shall be assessed as personal property when they are located on publicly owned lands or the system is owned separately from the land, can be removed, and the parties to the lease agree there is no change in title.

(4) If individual components meet the criteria of two or more of subsections (1), (2) or (3) of this section, the component shall be assessed according to the subsection that defines the majority of the component.

[Statutory Authority: RCW 84.08.010(2) and 84.04.095. WSR 88-04-020 (Order PT 88-2), § 458-12-012, filed 1/25/88.]