

RCW 36.35.290 Easements—Electric utility recorded interest.

(1) The general property tax assessed on any tract, lot, or parcel of real property includes all easements appurtenant thereto, provided said easements are a matter of public record in the auditor's office of the county in which said real property is situated.

(2) (a) Except as provided in (b) of this subsection, any foreclosure of delinquent taxes on any tract, lot, or parcel of real property subject to such easement or easements, and any tax deed issued pursuant thereto shall be subject to such easement or easements, provided such easement or easements were established of record prior to the year for which the tax was foreclosed.

(b) If an electric utility has a recorded interest in the easement or easements, any foreclosure of delinquent taxes and tax deed issued pursuant thereto are subject to such easement or easements regardless of when such easement or easements were established. [2016 c 98 s 1; 1961 c 15 s 84.64.460. Prior: 1959 c 129 s 1. Formerly RCW 84.64.460.]