Chapter 84.20 RCW  
EASEMENTS OF PUBLIC UTILITIES

Sections
84.20.010  Easements taxable as personalty.
84.20.020  Servient estate taxable as realty.
84.20.030  Sale for taxes—Realty to be sold subject to easement.
84.20.040  Realty not subject to tax on easement or property thereon.
84.20.050  Railroads excepted.

RCW 84.20.010  Easements taxable as personalty.  Easements and
the property constructed upon or occupying such easements owned by
public service corporations shall be assessed and taxed together as
personal property and the taxes thereon shall be collected as personal
property taxes.  [1961 c 15 § 84.20.010.  Prior: 1929 c 199 § 1; RRS §
11188.]

RCW 84.20.020  Servient estate taxable as realty.  Real estate
subject to any such easement shall be assessed and taxed as real
estate subject to such easement.  [1961 c 15 § 84.20.020.  Prior: 1929
199 § 2; RRS § 11189.]

RCW 84.20.030  Sale for taxes—Realty to be sold subject to
easement.  When any such real estate is sold for delinquent taxes
thereon it shall be sold subject to such easement, and the purchaser
at any such tax sale shall acquire no title to such easement or the
property constructed upon or occupying the same.  [1961 c 15 §
84.20.030.  Prior: 1929 c 199 § 3; RRS § 11190.]

RCW 84.20.040  Realty not subject to tax on easement or property
thereon.  Real estate subject to any such easement shall not be
chargeable with any tax levied upon such easement or the property
constructed upon or occupying such easement and shall not be sold for
the nonpayment of any such tax.  [1961 c 15 § 84.20.040.  Prior: 1929 c
199 § 4; RRS § 11191.]

RCW 84.20.050  Railroads excepted.  This chapter shall not apply
to railroad easements or property.  [1961 c 15 § 84.20.050.  Prior:
1929 c 199 § 5; RRS § 11192.]