
HOUSE BILL 2552

State of Washington 54th Legislature 1996 Regular Session

By Representatives Morris, B. Thomas, Pennington, Kessler, Hatfield, Scheuerman, Murray, Conway, Quall, Regala and Linville

Read first time 01/12/96. Referred to Committee on Finance.

1 AN ACT Relating to property tax exemption of land subject to
2 governmental restrictions; adding a new section to chapter 84.36 RCW;
3 and creating a new section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
6 to read as follows:

7 (1) Land is exempt from taxation if a restriction adopted by a
8 government entity precludes or makes economically unreasonable the use
9 of the property for residential purposes and for commercial purposes.

10 (2) As used in this section, "restriction" means a limitation,
11 requirement, regulation, or restriction that limits the use of the
12 property, including those imposed by the application of ordinances,
13 resolutions, rules, regulations, policies, statutes, and conditions of
14 land use approval.

15 NEW SECTION. **Sec. 2.** Section 1 of this act is effective for taxes
16 levied for collection in 1997 and thereafter.

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