
HOUSE BILL 2005

State of Washington

57th Legislature

2001 Regular Session

By Representatives Morris, Schoesler, Grant, Barlean, Kessler, Doumit, Poulsen and Linville

Read first time 02/12/2001. Referred to Committee on Finance.

1 AN ACT Relating to taxation of property previously owned by the
2 federal government; and adding a new section to chapter 84.36 RCW.

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

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

6 (1) When property belonging to the United States or any of its
7 agencies or instrumentalities is transferred to private ownership or
8 otherwise loses its exempt status, the county treasurer shall collect
9 all taxes which would have been paid had the property not been exempt
10 during the twenty years preceding, or the life of the exemption, if
11 that be less, together with the interest at the same rate and computed
12 in the same way as that upon delinquent property taxes.

13 (2) Subsection (1) of this section applies only when ownership of
14 the property is transferred or when fifty-one percent or more of the
15 area of the property loses its exempt status. The additional tax under
16 subsection (1) of this section shall not be imposed if:

17 (a) The property is transferred to a nonprofit organization,
18 association, or corporation for a use which also qualifies and is
19 granted exemption under this chapter; or

1 (b) The property qualifies for forest land valuation under chapter
2 84.33 RCW.

3 (3) The additional tax under subsection (1) of this section is the
4 obligation of the buyer or other owner subsequent to the United States,
5 and is a lien against the property in the same manner as other taxes
6 under this title.

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