

**RCW 35.82.210 Tax exemption and payments in lieu of taxes—
Definitions.**

*** CHANGE IN 2026 *** (SEE 1974-S2.SL) ***

(1) The property of an authority is declared to be public property used for essential public and governmental purposes and such property and an authority shall be exempt from all taxes and special assessments of the city, the county, the state or any political subdivision thereof: PROVIDED, HOWEVER, That in lieu of such taxes an authority may agree to make payments to the city or the county or any such political subdivision for improvements, services and facilities furnished by such city, county or political subdivision for the benefit of a housing project, but in no event shall such payments exceed the amount last levied as the annual tax of such city, county or political subdivision upon the property included in said project prior to the time of its acquisition by the authority.

(2) For the sole purpose of the exemption from tax under this section:

(a) "Authority," in addition to the meaning in RCW 35.82.020, also means tribal housing authorities and intertribal housing authorities.

(b) "Intertribal housing authority" means a housing authority created by a consortium of tribal governments to operate and administer housing programs for persons of low income or senior citizens for and on behalf of such tribes.

(c) "Tribal government" means the governing body of a federally recognized Indian tribe.

(d) "Tribal housing authority" means the tribal government or an agency or branch of the tribal government that operates and administers housing programs for persons of low income or senior citizens. [2000 c 187 s 2; 1965 c 7 s 35.82.210. Prior: 1939 c 23 s 22; RRS s 6889-22. Formerly RCW 74.24.210.]

Finding—2000 c 187: "Affordable and accessible housing is of great concern and importance to the legislature and the people of this state. The legislature recognizes the important role housing authorities serve in creating and maintaining housing for low-income persons and senior citizens. The legislature finds that tribal housing authorities should be afforded the same exemptions from tax as all other housing authorities and extends the exemption from state and local tax to tribal housing authorities." [2000 c 187 s 1.]

Effective date—2000 c 187: "This act takes effect July 1, 2000." [2000 c 187 s 3.]