

CHAPTER 150.

[H. B. 64.]

EXEMPTION FROM TAXATION OF EASEMENTS.

AN ACT relating to taxation; providing for the exemption from taxation and from sale for delinquent taxes of easements of cities, towns, counties or other municipal corporations, and of the property embraced by such easements.

Be it enacted by the Legislature of the State of Washington:

Exemption from taxation and sale.

SECTION 1. Whenever the state, or any city, town, county or other municipal corporation has obtained a written easement for a right of way over and across any private property and the written instrument has been placed of record in the County Auditor's office of the county in which the property is located, the easement rights shall be exempt from taxation and exempt from general tax foreclosure and sale for delinquent property taxes of the property over and across which the easement exists; and all property tax records of the county and tax statements relating to the servient property shall show the existence of such easement and that it is exempt from the tax; and any notice of sale and tax deed relating to the servient property shall show that such easement exists and is excepted from the sale of the servient property.

Tax records and statements to show easement and exemption.

Passed the House February 21, 1947.

Passed the Senate March 7, 1947.

Approved by the Governor March 17, 1947.