
HOUSE BILL 2457

State of Washington

64th Legislature

2016 Regular Session

By Representative Young

1 AN ACT Relating to recorded interests in easements by an electric
2 utility; and amending RCW 36.35.290.

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

4 **Sec. 1.** RCW 36.35.290 and 1961 c 15 s 84.64.460 are each amended
5 to read as follows:

6 (1) The general property tax assessed on any tract, lot, or
7 parcel of real property includes all easements appurtenant thereto,
8 provided said easements are a matter of public record in the
9 auditor's office of the county in which said real property is
10 situated.

11 (2)(a) Except as provided in (b) of this subsection, any
12 foreclosure of delinquent taxes on any tract, lot, or parcel of real
13 property subject to such easement or easements, and any tax deed
14 issued pursuant thereto shall be subject to such easement or
15 easements, provided such easement or easements were established of
16 record prior to the year for which the tax was foreclosed.

17 (b) If an electric utility has a recorded interest in the
18 easement or easements, any foreclosure of delinquent taxes and tax
19 deed issued pursuant thereto are subject to such easement or

1 easements regardless of when such easement or easements were
2 established.

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