

Title Digest

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PROPERTY TAXES

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NOTES:

Additional provisions relating to taxes, see titles pertaining to particular taxing authorities, i.e., cities, counties, school districts, etc.

*Building permits, new construction: Chapter **36.21** RCW.*

*Burying place exempt from execution: RCW **68.24.220**.*

*Cemetery associations, nonprofit: RCW **68.20.110**, **68.20.120**.*

*Cities, unfit buildings: Chapter **35.80** RCW.*

*Cities and towns, prepayment by taxpayer of taxes and assessments owed to: RCW **35.21.650**.*

*Columbia Basin project: RCW **89.12.120**.*

*Community renewal: Chapter **35.81** RCW.*

*Conservation districts: Chapter **89.08** RCW.*

Constitutional limitations generally: State Constitution Art. 2 s 40, Art. 7, Art. 11, ss 9, 12.

*Counties, prepayment and deposit of taxes and assessments: RCW **36.32.120**.*

Federal agencies and instrumentalities, taxation: State Constitution Art. 7 ss 1, 3; Title 37 RCW.

*Flood control district property: RCW **86.09.520**.*

*Irrigation district property: RCW **87.03.260**.*

*Lease of tax acquired property for underground storage of natural gas: RCW **80.40.070**.*

Limitation on levies: State Constitution Art. 7 s 2.

Local improvement trust property: RCW 35.53.010.

Olympic National Park: RCW 37.08.210.

Personal exemption not applicable to tax levied on such property: RCW 6.15.010.

Privilege taxes: Chapter 54.28 RCW.

Public utility districts: RCW 54.16.080.

Qualifications for persons assessing real property—Examination: RCW 36.21.015.

Rainier National Park: RCW 37.08.200.

Real estate, excise tax on transfer: Chapters 82.45 and 82.46 RCW.

Savings and loan associations: RCW 33.28.040.

Tax returns, remittances, etc., filing and receipt: RCW 1.12.070.

Taxing districts, general indebtedness limitation: Chapter 39.36 RCW.

Termination of tax preferences: Chapter 43.136 RCW.