

**RCW 84.36.810 Cessation of use under which exemption granted—
Collection of taxes. (Effective until January 1, 2033.)** (1) (a) Upon cessation of a use under which an exemption has been granted pursuant to RCW 84.36.030, 84.36.037, 84.36.040, 84.36.041, 84.36.042, 84.36.043, 84.36.046, 84.36.050, 84.36.060, 84.36.550, 84.36.560, 84.36.570, 84.36.675, and 84.36.650, except as provided in (b) of this subsection, the county treasurer shall collect all taxes which would have been paid had the property not been exempt during the three years preceding, or the life of such exemption, if such be less, together with the interest at the same rate and computed in the same way as that upon delinquent property taxes. If the property has been granted an exemption for more than 10 consecutive years, taxes and interest shall not be assessed under this section.

(b) Upon cessation of use by an institution of higher education of property exempt under RCW 84.36.050(2) the county treasurer shall collect all taxes which would have been paid had the property not been exempt during the seven years preceding, or the life of the exemption, whichever is less.

(2) Subsection (1) of this section applies only when ownership of the property is transferred or when 51 percent or more of the area of the property loses its exempt status. The additional tax under subsection (1) of this section shall not be imposed if the cessation of use resulted solely from:

(a) Transfer to a nonprofit organization, association, or corporation for a use which also qualifies and is granted exemption under this chapter;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) Official action by an agency of the state of Washington or by the county or city within which the property is located which disallows the present use of such property;

(d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the organization, association, or corporation changing the use of such property;

(e) Relocation of the activity and use of another location or site except for undeveloped properties of camp facilities exempted under RCW 84.36.030;

(f) Cancellation of a lease on leased property that had been exempt under this chapter;

(g) A change in the exempt portion of a home for the aging under RCW 84.36.041(3), as long as some portion of the home remains exempt; or

(h) Transfer to an agency of the state of Washington or the city or county within which the property is located.

(3) Subsection (2) (e) and (f) of this section does not apply to property leased to a state institution of higher education and exempt under RCW 84.36.050(2). [2022 c 93 § 5; 2006 c 305 § 4; 2003 c 344 § 2; 2001 c 126 § 3. Prior: 1999 c 203 § 3; 1999 c 139 § 4; prior: 1998 c 311 § 26; 1998 c 202 § 4; prior: 1997 c 156 § 9; 1997 c 143 § 4; 1994 c 124 § 19; 1993 c 79 § 4; 1990 c 283 § 4; 1989 c 379 § 5; 1987 c 468 § 2; 1984 c 220 § 8; 1983 c 185 § 1; 1981 c 141 § 5; 1977 ex.s. c 209 § 1; 1973 2nd ex.s. c 40 § 8.]

Expiration date—2022 c 93 §§ 2-6: See note following RCW 84.36.675.

Application—2022 c 93: See note following RCW 84.36.675.

Application—2001 c 126: See note following RCW 84.36.040.

Application—1999 c 203: See note following RCW 84.36.560.

Applicability—1997 c 143: See note following RCW 84.36.046.

Applicability—1993 c 79: See note following RCW 84.36.550.

Severability—Effective date—1989 c 379: See notes following RCW 84.36.040.

Applicability—1987 c 468: See note following RCW 84.36.805.

Applicability, construction—1981 c 141: See note following RCW 84.36.060.

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(b) Upon cessation of use by an institution of higher education of property exempt under RCW 84.36.050(2) the county treasurer shall collect all taxes which would have been paid had the property not been exempt during the seven years preceding, or the life of the exemption, whichever is less.

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

(a) Transfer to a nonprofit organization, association, or corporation for a use which also qualifies and is granted exemption under this chapter;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) Official action by an agency of the state of Washington or by the county or city within which the property is located which disallows the present use of such property;

(d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the

organization, association, or corporation changing the use of such property;

(e) Relocation of the activity and use of another location or site except for undeveloped properties of camp facilities exempted under RCW 84.36.030;

(f) Cancellation of a lease on leased property that had been exempt under this chapter;

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(h) Transfer to an agency of the state of Washington or the city or county within which the property is located.

(3) Subsection (2)(e) and (f) of this section do [does] not apply to property leased to a state institution of higher education and exempt under RCW 84.36.050(2). [2006 c 305 § 4; 2003 c 344 § 2; 2001 c 126 § 3. Prior: 1999 c 203 § 3; 1999 c 139 § 4; prior: 1998 c 311 § 26; 1998 c 202 § 4; prior: 1997 c 156 § 9; 1997 c 143 § 4; 1994 c 124 § 19; 1993 c 79 § 4; 1990 c 283 § 4; 1989 c 379 § 5; 1987 c 468 § 2; 1984 c 220 § 8; 1983 c 185 § 1; 1981 c 141 § 5; 1977 ex.s. c 209 § 1; 1973 2nd ex.s. c 40 § 8.]

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