

**RCW 84.36.037 Nonprofit organization property connected with operation of public assembly hall or meeting place.** (1) Real or personal property owned by a nonprofit organization, association, or corporation in connection with the operation of a public assembly hall or meeting place is exempt from taxation. The area exempt under this section includes the building or buildings, the land under the buildings, and an additional area necessary for parking, not exceeding a total of one acre. When property for which exemption is sought is essentially unimproved except for restroom facilities and structures and this property has been used primarily for annual community celebration events for at least ten years, the exempt property shall not exceed twenty-nine acres.

(2) To qualify for this exemption the property must be used exclusively for public gatherings and be available to all organizations or persons desiring to use the property, but the owner may impose conditions and restrictions which are necessary for the safekeeping of the property and promote the purposes of this exemption. Membership shall not be a prerequisite for the use of the property.

(3) The use of the property for pecuniary gain or for business activities, except as provided in this section and RCW 84.36.805, nullifies the exemption otherwise available for the property for the assessment year. If all income received from rental or use of the exempt property is used for capital improvements to the exempt property, maintenance and operation of the exempt property, or exempt purposes, the exemption is not nullified as provided by RCW 84.36.805 or by the use of the property, in a county with a population of less than twenty thousand, to promote the following business activities, if the rental income or donations, if any, are reasonable and do not exceed the maintenance and operation expenses attributable to the portion of the property loaned or rented: Dance lessons, art classes, or music lessons.

(4) The department of revenue must narrowly construe this exemption. [2014 c 99 s 8; (2014 c 99 s 7 expired December 31, 2020); (2010 c 186 s 1 expired December 31, 2020); 2006 c 305 s 3. Prior: 1998 c 311 s 19; 1998 c 189 s 1; 1997 c 298 s 1; 1993 c 327 s 1; 1987 c 505 s 80; 1981 c 141 s 2.]

**Effective date—2014 c 99 ss 3 and 8:** See note following RCW 84.36.020.

**Expiration date—2014 c 99 ss 2 and 7:** See note following RCW 84.36.020.

**Findings—Intent—Tax preference performance statement—Does not apply—2014 c 99:** See notes following RCW 84.36.020.

**Application—2010 c 186:** "This act applies to taxes levied for collection in 2011 through 2020." [2010 c 186 s 3.]

**Expiration date—2010 c 186:** "This act expires December 31, 2020." [2010 c 186 s 4.]

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