

RCW 84.36.570 Nonprofit organizations—Property used for agricultural research and education programs. (1) All real and personal property owned by a nonprofit organization, corporation, or association to provide a demonstration farm with research and extension facilities, a public agricultural museum, and an educational tour site, which is used by a state university for agricultural research and education programs, is exempt from property taxation. This exemption includes all real and personal property that may be used in the production and sale of agricultural products, not to exceed fifty acres, if the income is used to further the purposes of the organization, corporation, or association.

(2) To qualify for this exemption:

(a) The nonprofit organization, corporation, or association must be qualified for exemption under section 501(c)(3) of the internal revenue code of 1986 (26 U.S.C. Sec. 501(c)(3)); and

(b) The property must be used exclusively for the purposes for which the exemption is granted, except as provided in RCW 84.36.805. [1999 c 139 s 1.]