
SUBSTITUTE HOUSE BILL 2439

State of Washington

61st Legislature

2010 Regular Session

By House Finance (originally sponsored by Representatives Short, Ericks, Crouse, Orcutt, Johnson, Taylor, Ormsby, Angel, Chandler, Shea, Kretz, Chase, Williams, McCune, Smith, and Bailey)

READ FIRST TIME 02/09/10.

1 AN ACT Relating to exempting church property used by a nonprofit
2 organization conducting activities related to a farmers market from
3 property taxation; amending RCW 84.36.020; creating a new section; and
4 providing an expiration date.

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

6 **Sec. 1.** RCW 84.36.020 and 1994 c 124 s 16 are each amended to read
7 as follows:

8 The following real and personal property (~~shall be~~) is exempt
9 from taxation:

10 (1) All lands, buildings, and personal property required for
11 necessary administration and maintenance, used, or to the extent used,
12 exclusively for public burying grounds or cemeteries without
13 discrimination as to race, color, national origin or ancestry;

14 (2) All churches, personal property, and the ground, not exceeding
15 five acres in area, upon which a church of any nonprofit recognized
16 religious denomination is or (~~shall~~) will be built, together with a
17 parsonage, convent, and buildings and improvements required for the
18 maintenance and safeguarding of such property. The area exempted
19 (~~shall~~) in any case includes all ground covered by the church,

1 parsonage, convent, and buildings and improvements required for the
2 maintenance and safeguarding of such property and the structures and
3 ground necessary for street access, parking, light, and ventilation,
4 but the area of unoccupied ground exempted in such cases, in connection
5 with church, parsonage, convent, and buildings and improvements
6 required for the maintenance and safeguarding of such property,
7 (~~shall~~) does not exceed the equivalent of one hundred twenty by one
8 hundred twenty feet except where additional unoccupied land may be
9 required to conform with state or local codes, zoning, or licensing
10 requirements. The parsonage and convent need not be on land contiguous
11 to the church property. Except as otherwise provided in this
12 subsection, to be exempt the property must be wholly used for church
13 purposes(~~(:—PROVIDED,—That)~~). The loan or rental of property
14 otherwise exempt under this (~~paragraph~~) subsection to a nonprofit
15 organization, association, or corporation, or school for use for an
16 eleemosynary activity (~~shall~~) or for use for activities related to a
17 farmers market, does not nullify the exemption provided in this
18 (~~paragraph~~) subsection if the rental income, if any, is reasonable
19 and is devoted solely to the operation and maintenance of the property.
20 However, activities related to a farmers market may not occur on the
21 property more than fifty-three days each assessment year. For the
22 purposes of this section, "farmers market" has the same meaning as
23 "qualifying farmers market" as defined in RCW 66.24.170.

24 NEW SECTION. Sec. 2. This act applies to taxes levied for
25 collection in 2011 through 2020.

26 NEW SECTION. Sec. 3. This act expires December 31, 2020.

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