
HOUSE BILL 2439

State of Washington

61st Legislature

2010 Regular Session

By Representatives Short, Ericks, Crouse, Orcutt, Johnson, Taylor, Ormsby, Angel, Chandler, Shea, Kretz, Chase, Williams, McCune, Smith, and Bailey

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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; and creating a new section.

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

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

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

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

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

1 maintenance and safeguarding of such property and the structures and
2 ground necessary for street access, parking, light, and ventilation,
3 but the area of unoccupied ground exempted in such cases, in connection
4 with church, parsonage, convent, and buildings and improvements
5 required for the maintenance and safeguarding of such property,
6 (~~shall~~) does not exceed the equivalent of one hundred twenty by one
7 hundred twenty feet except where additional unoccupied land may be
8 required to conform with state or local codes, zoning, or licensing
9 requirements. The parsonage and convent need not be on land contiguous
10 to the church property. Except as otherwise provided in this
11 subsection, to be exempt the property must be wholly used for church
12 purposes~~((:—PROVIDED, That))~~. The loan or rental of property
13 otherwise exempt under this (~~paragraph~~) subsection to a nonprofit
14 organization, association, or corporation, or school for use for an
15 eleemosynary activity (~~shall~~) or for use for activities related to a
16 farmers market, does not nullify the exemption provided in this
17 (~~paragraph~~) subsection if the rental income, if any, is reasonable
18 and is devoted solely to the operation and maintenance of the property.
19 For the purposes of this section, "farmers market" means a nonprofit
20 organization, association, or corporation that sponsors a regular
21 assembly of vendors at a defined location for the purpose of promoting
22 the sale of agricultural products grown or produced in this state
23 directly to the consumer.

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

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