
SENATE BILL 5617

State of Washington

55th Legislature

1997 Regular Session

By Senators Haugen and Winsley

Read first time 02/04/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to taxation of land owned by a fire company; and
2 amending RCW 84.36.060.

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

4 **Sec. 1.** RCW 84.36.060 and 1995 c 306 s 1 are each amended to read
5 as follows:

6 The following property shall be exempt from taxation:

7 (1) All art, scientific, or historical collections of associations
8 maintaining and exhibiting such collections for the benefit of the
9 general public and not for profit, together with all real and personal
10 property of such associations used exclusively for the safekeeping,
11 maintaining and exhibiting of such collections; and all the real and
12 personal property owned by or leased to associations engaged in the
13 production and performance of musical, dance, artistic, dramatic, or
14 literary works for the benefit of the general public and not for
15 profit, which real and personal property is used exclusively for this
16 production or performance.

17 (a) To receive this exemption an organization must be organized and
18 operated exclusively for artistic, scientific, historical, literary,
19 musical, dance, dramatic, or educational purposes and receive a

1 substantial part of its support (exclusive of income received in the
2 exercise or performance by such organization of its purpose or
3 function) from the United States or any state or any political
4 subdivision thereof or from direct or indirect contributions from the
5 general public.

6 (b) If the property is not currently being used for an exempt
7 purpose but will be used for an exempt purpose within a reasonable
8 period of time, the nonprofit organization, association, or corporation
9 claiming the exemption must submit proof that a reasonably specific and
10 active program is being carried out to construct, remodel, or otherwise
11 enable the property to be used for an exempt purpose. The property
12 does not qualify for an exemption during this interim period if the
13 property is used by, loaned to, or rented to a for-profit organization
14 or business enterprise. Proof of a specific and active program to
15 build or remodel the property so it may be used for an exempt purpose
16 may include, but is not limited to:

17 (i) Affirmative action by the board of directors, trustees, or
18 governing body of the nonprofit organization, association, or
19 corporation toward an active program of construction or remodeling;

20 (ii) Itemized reasons for the proposed construction or remodeling;

21 (iii) Clearly established plans for financing the construction or
22 remodeling; or

23 (iv) Building permits.

24 (c) Notwithstanding (b) of this subsection, a for-profit limited
25 partnership created to provide facilities for the use of nonprofit art,
26 scientific, or historical organizations qualifies for the exemption
27 under (b) of this subsection through 1997 if the for-profit limited
28 partnership otherwise qualifies under (b) of this subsection.

29 (2) All fire engines and other implements used for the
30 extinguishment of fire, with the buildings used exclusively for the
31 safekeeping thereof, and for meetings of fire companies, provided such
32 properties belong to any city or town or to a fire company therein.

33 (3) All real and personal property owned or leased by a fire
34 district and used regularly for training and education services of fire
35 district personnel.

1 (4) Property owned by humane societies in this state in actual use
2 by such societies.

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