

**RCW 84.36.020 Cemeteries, churches, parsonages, convents, and grounds.** The following real and personal property shall be exempt from taxation:

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

(2)(a) All churches, personal property, and the ground, not exceeding five acres in area, upon which a church of any nonprofit recognized religious denomination is or must be built, together with a parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property. The area exempted must in any case include all ground covered by the church, parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property and the structures and ground necessary for street access, parking, light, and ventilation, but the area of unoccupied ground exempted in such cases, in connection with church, parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property, shall not exceed the equivalent of one hundred twenty by one hundred twenty feet except where additional unoccupied land may be required to conform with state or local codes, zoning, or licensing requirements. The parsonage and convent need not be on land contiguous to the church property. Except as otherwise provided in this subsection, to be exempt the property must be wholly used for church purposes.

(b) If the rental income or donations, if applicable, are reasonable and do not exceed the maintenance and operation expenses attributable to the portion of the property loaned or rented, the exemption provided by this subsection (2) is not nullified by:

(i) The loan or rental of property otherwise exempt under this subsection (2) to a nonprofit organization, association, or corporation, or school to conduct an eleemosynary activity;

(ii) The rental or use of the property by any individual, group, or entity, where such rental or use is not otherwise authorized by this subsection (2), for not more than fifty days in each calendar year, and the property is not used for pecuniary gain or to promote business activities for more than fifteen of the fifty days in each calendar year. The fifty and fifteen-day limitations provided in this subsection (2)(b)(ii) do not include days during which setup and takedown activities take place immediately preceding or following a meeting or other event by an individual, group, or entity using the property as provided in this subsection (2)(b)(ii). The 15-day and 50-day limitations provided in this subsection (2)(b)(ii) do not apply to the use of the property for pecuniary gain or for business activities if the property is used for activities related to a qualifying farmers market, as defined in RCW 66.24.170, and 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 exempt property may be used for up to 53 days for the purposes of a qualifying farmers market; or

(iii) An inadvertent use of the property in a manner inconsistent with the purpose for which exemption is granted, if the inadvertent use is not part of a pattern of use. A pattern of use is presumed when an inadvertent use is repeated in the same assessment year or in two or more successive assessment years. [2022 c 84 § 1; 2014 c 99 § 3; (2014 c 99 § 2 expired December 31, 2020); (2010 c 186 § 2 expired December 31, 2020); 1994 c 124 § 16; 1975 1st ex.s. c 291 § 12; 1973

2nd ex.s. c 40 § 1; 1971 ex.s. c 64 § 3; 1961 c 103 § 3; 1961 c 15 § 84.36.020. Prior: 1955 c 196 § 4; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

**Retroactive application—2022 c 84:** "This act applies both retroactively and prospectively to taxes levied for collection in 2021 and thereafter." [2022 c 84 § 3.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2022 c 84:** "RCW 82.32.805 and 82.32.808 do not apply to this act." [2022 c 84 § 4.]

**Effective date—2014 c 99 §§ 3 and 8:** "Sections 3 and 8 of this act take effect December 31, 2020." [2014 c 99 § 15.]

**Expiration date—2014 c 99 §§ 2 and 7:** "Sections 2 and 7 of this act expire December 31, 2020." [2014 c 99 § 16.]

**Findings—Intent—2014 c 99:** "The legislature finds that tax-exempt property of nonprofit organizations may generally be used for nonexempt purposes on a limited basis. However, the legislature further finds that these allowable nonexempt uses, and the conditions applicable to such uses, vary depending on the specific exemption. The legislature further finds that these inconsistencies create inequities and confusion for nonprofits, leads to piecemeal legislation, and complicates the administration of nonprofit property tax exemptions. Therefore, this act is intended to address these problems by providing greater consistency with respect to how nonprofits may use their tax-exempt property for nonexempt purposes. This act is not intended to place any additional limits or restrictions on any existing statutorily authorized nonexempt uses of exempt property of nonprofit organizations." [2014 c 99 § 1.]

**Tax preference performance statement—Does not apply—2014 c 99:** "Sections 1701 and 1702, chapter 13, Laws of 2013 2nd sp. sess. do not apply to this act." [2014 c 99 § 14.]

**Application—Expiration date—2010 c 186:** See notes following RCW 84.36.037.

**Effective dates—Severability—1975 1st ex.s. c 291:** See notes following RCW 82.04.050.

**Construction—1961 c 103:** See note following RCW 49.60.040.

*Burial lot for particular person: RCW 68.24.220.*

*Nonprofit cemetery associations, certain exemptions: RCW 68.20.110, 68.20.120.*