

WAC 458-16-284 Fire companies. (1) **Introduction.** This section explains the property tax exemption available under the provisions of RCW 84.36.060 to fire companies.

(2) **Definitions.** For purposes of this section, the following definitions apply:

(a) "Fire company" means any nonprofit organization, association, or corporation whose purpose is to extinguish or prevent fires in any city or town within the state of Washington.

(b) "Property" means real or personal property that is owned by a city, town, or nonprofit fire company.

(c) "Commercial" refers to an activity or enterprise that has profit making as its primary purpose.

(3) **Exemption.** The following property shall be exempt from property taxes if it is owned by a city, town, or nonprofit fire company located within a city or town:

(a) All fire engines and other equipment used to extinguish or fight fires;

(b) Buildings or other structures that are exclusively used, or to the extent that they are exclusively used, to store or to safeguard firefighting equipment; and

(c) Buildings or other structures that are exclusively used, or to the extent they are exclusively used, for meetings of the fire company. If any portion of the fire company's property is used for a commercial rather than an exempt purpose that portion must be segregated and taxed.

(4) **Additional requirements.** Any organization, association, or corporation that applies for a property tax exemption under this section must also comply with the provisions of WAC 458-16-165 that explains the additional conditions and requirements necessary to obtain a property tax exemption pursuant to RCW 84.36.060.

[Statutory Authority: RCW 84.08.010, 84.08.070 and chapter 84.36 RCW. WSR 94-07-008, § 458-16-284, filed 3/3/94, effective 4/3/94.]