

**WAC 458-16-286 Humane societies.** (1) **Introduction.** This section explains the property tax exemption available under the provisions of RCW 84.36.060 to humane societies.

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

(a) "Humane society" means a nonprofit organization, association, or corporation, the primary purpose of which is to prevent cruelty to animals, place unwanted animals in homes, provide other services relating to "lost and found" pets, and provide animal care education to the public, as well as sponsoring a neutering program to control the animal population.

(b) "Actual use" means that the property is currently being used by a humane society to provide services or care related to homeless animals or "lost and found" pets, or to prevent cruelty to animals within the state.

(c) "Property" means real or personal property that is owned and is actually used by a humane society.

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

(3) **Exemption.** Property that is owned and in actual use by a humane society shall be exempt from taxation. Any portion of this property that is not in actual use by the humane society or that is used for a commercial rather than an exempt purpose 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, § 458-16-286, filed 3/3/94, effective 4/3/94.]