

**Chapter 84.36 RCW**  
**EXEMPTIONS**

**Sections**

- 84.36.005 Property subject to taxation.
- 84.36.010 Public, certain public-private and tribal property exempt.
- 84.36.012 Tribal property exemption—Application.
- 84.36.015 Property valued at less than five hundred dollars—  
Exceptions.
- 84.36.020 Cemeteries, churches, parsonages, convents, and grounds.
- 84.36.030 Property used for character building, benevolent,  
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property—Property of nonprofit organizations that issue  
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- 84.36.031 Clarification of exemption in RCW 84.36.030.
- 84.36.032 Administrative offices of nonprofit religious  
organizations.
- 84.36.035 Property used by qualifying blood, tissue, or blood and  
tissue banks.
- 84.36.037 Nonprofit organization property connected with operation  
of public assembly hall or meeting place.
- 84.36.040 Nonprofit child day care centers, libraries, orphanages,  
homes or hospitals for the sick or infirm, outpatient  
dialysis facilities.
- 84.36.041 Nonprofit homes for the aging.
- 84.36.042 Nonprofit organization, corporation, or association  
property used to provide housing for persons with  
developmental disabilities.
- 84.36.043 Nonprofit organization property used in providing  
emergency or transitional housing to low-income  
homeless persons or victims of domestic violence—  
Recovery residences.
- 84.36.045 Nonprofit organization property available without charge  
for medical research or training of medical personnel.
- 84.36.046 Nonprofit cancer clinic or center.
- 84.36.047 Nonprofit organization property used for transmission or  
reception of radio or television signals originally  
broadcast by governmental agencies.
- 84.36.049 Nonprofit homeownership development.
- 84.36.050 Schools and colleges.
- 84.36.060 Art, scientific and historical collections and property  
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- 84.36.070 Intangible personal property—Appraisal.
- 84.36.079 Rights, title, interest, and materials of certain vessels  
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- 84.36.080 Certain ships and vessels.
- 84.36.090 Exemption for other ships and vessels.
- 84.36.100 Size of vessel immaterial.
- 84.36.105 Cargo containers used in ocean commerce.

- 84.36.110 Household goods and personal effects—Fifteen thousand dollars actual value to head of family.
- 84.36.120 Household goods and personal effects—Definitions.
- 84.36.130 Airport property in this state for smaller airports belonging to municipalities of adjoining states.
- 84.36.133 Aircraft owned and operated by a commuter air carrier.
- 84.36.135 Real and personal property of housing finance commission.
- 84.36.210 Public right-of-way easements.
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- 84.36.240 Soil and water conservation districts, personal property.
- 84.36.250 Water distribution property owned by nonprofit corporation or cooperative association.
- 84.36.255 Improvements to benefit fish and wildlife habitat, water quality, and water quantity—Cooperative assistance to landowners—Certification of best management practice—Limitation—Landowner claim and certification.
- 84.36.260 Property, interests, etc., used for conservation of ecological systems, natural resources, or open space—Conservation or scientific research organizations.
- 84.36.262 Cessation of use giving rise to exemption.
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- 84.36.300 Stocks of merchandise, goods, wares, or material—Aircraft parts, etc.—When eligible for exemption.
- 84.36.301 Legislative finding and declaration for RCW 84.36.300.
- 84.36.310 Requirements for exemption under RCW 84.36.300.
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- 84.36.560 Nonprofit organizations that provide rental housing or used space to qualifying households.
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GENERAL PROVISIONS

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84.36.905 Effective date—Construction—1973 2nd ex.s. c 40.

*Burying places: RCW 68.24.220.*

*Cemetery associations: RCW 68.20.110, 68.20.120.*

*Columbia Basin project: RCW 89.12.120.*

*Conservation districts: Chapter 89.08 RCW.*

*Consumer loan act: Chapter 31.04 RCW.*

*Credit unions: Chapter 31.12 RCW.*

*Federal agencies and instrumentalities: State Constitution Art. 7 ss 1, 3; Title 37 RCW.*

*Flood control district property: RCW 86.09.520.*

*Irrigation district property: RCW 87.03.260.*

*Local improvement trust property: RCW 35.53.010.*

*Olympic National Park: RCW 37.08.210.*

*Open space, agricultural, timberlands—Current use—Conservation futures: Chapter 84.34 RCW.*

*Privilege taxes: Chapter 54.28 RCW.*

*Public utility districts—Taxation: RCW 54.16.080.*

*Rainier National Park: RCW 37.08.200.*

*Savings and loan associations: RCW 33.28.040.*

*Termination of tax preferences: Chapter 43.136 RCW.*

*Timber and forestlands: Chapter 84.33 RCW.*

*Timber property tax exemption: RCW 84.33.040.*