

RCW 84.36.030 Property used for character building, benevolent, protective, or rehabilitative social services—Camp facilities—Veteran or relief organization owned property—Property of nonprofit organizations that issue debt for student loans or that are guarantee agencies. The following real and personal property is exempt from taxation:

(1) (a) Property owned by nonprofit organizations or associations, organized and conducted for nonsectarian purposes, which shall be used for character-building, benevolent, protective[,] or rehabilitative social services directed at persons of all ages.

(b) Property owned by nonprofit organizations exempt under (a) of this subsection or [that] would be exempt if the services were provided by the nonprofit, and is loaned, leased, or rented to and used by the United States, the state, any county or municipal corporation, any federally recognized Indian tribe located in the state, or another nonprofit organization to provide the social services described in (a) of this subsection.

(c) The sale of donated merchandise is considered an exempt use of the property under this section if the proceeds are devoted to the furtherance of the purposes of the selling organization or association as specified in this subsection (1).

(2) Property owned by any nonprofit church, denomination, group of churches, or an organization or association, the membership of which is comprised solely of churches or their qualified representatives, which is utilized as a camp facility if used for organized and supervised recreational activities and church purposes as related to such camp facilities. The exemption provided by this subsection shall apply to a maximum of 200 acres of any such camp as selected by the church, including buildings and other improvements thereon.

(3) Property, including buildings and improvements required for the maintenance and safeguarding of such property, owned by nonprofit organizations or associations engaged in character building of boys and girls under 18 years of age, and used for such purposes and uses, provided such purposes and uses are for the general public good: PROVIDED, That if existing charters provide that organizations or associations, which would otherwise qualify under the provisions of this subsection, serve boys and girls up to the age of 21 years, then such organizations or associations shall be deemed qualified pursuant to this section.

(4) Property owned by all organizations and societies of veterans of any war of the United States, recognized as such by the department of defense, which shall have national charters, and which shall have for their general purposes and objects the preservation of the memories and associations incident to their war service and the consecration of the efforts of their members to mutual helpfulness and to patriotic and community service to state and nation. To be exempt such property must be used in such manner as may be reasonably necessary to carry out the purposes and objects of such societies.

(5) Property owned by all corporations, incorporated under any act of congress, whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same.

(6) Property owned by nonprofit organizations exempt from federal income tax under section 501(c)(3) of the internal revenue code of 1954, as amended, that are guarantee agencies under the federal guaranteed student loan program or that issue debt to provide or acquire student loans.

(7) To be exempt under this section, the property must be used exclusively for the purposes for which exemption is granted, except as otherwise provided in this section or RCW 84.36.805.

(8) For the purposes of this section, "general public good" means members of the community derive a benefit from the rental or use of the property by the nonprofit community group or organization. [2025 c 16 s 1; 2014 c 99 s 4; 2006 c 305 s 1; 1993 c 327 s 2; 1990 c 283 s 6; 1987 c 433 s 2; 1984 c 220 s 1; 1983 1st ex.s. c 25 s 1; 1973 2nd ex.s. c 40 s 2. Prior: 1971 ex.s. c 292 s 70; 1971 ex.s. c 64 s 1; 1969 c 137 s 1; 1961 c 15 s 84.36.030; prior: 1955 c 196 s 5; prior: (i) 1939 c 206 s 8, part; 1933 ex.s. c 19 s 1, part; 1933 c 115 s 1, part; 1929 c 126 s 1, part; 1925 ex.s. c 130 s 7, part; 1915 c 131 s 1, part; 1903 c 178 s 1, part; 1901 c 176 s 1, part; 1899 c 141 s 2, part; 1897 c 71 ss 1, 5, part; 1895 c 176 s 2, part; 1893 c 124 ss 1, 5, part; 1891 c 140 ss 1, 5, part; 1890 p 532 ss 1, 5, part; 1886 p 47 s 1, part; Code 1881 s 2829, part; 1871 p 37 s 4, part; 1869 p 176 s 4, part; 1867 p 61 s 2, part; 1854 p 331 s 2, part; RRS s 11111, part. (ii) 1945 c 109 s 1; Rem. Supp. 1945 s 11111a.]

Application—2025 c 16: "This act applies to taxes levied for collection in 2026 and thereafter." [2025 c 16 s 2.]

Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 16: "RCW 82.32.805 and 82.32.808 do not apply to this act." [2025 c 16 s 3.]

Findings—Intent—Tax preference performance statement—Does not apply—2014 c 99: See notes following RCW 84.36.020.

Construction—1990 c 283 ss 6 and 7: "Sections 6 and 7 of this act shall not be construed as modifying or affecting any other existing or future exemptions." [1990 c 283 s 8.]

Applicability—1983 1st ex.s. c 25: "This act is effective for property taxes levied in calendar year 1983 and due and payable in calendar year 1984 and thereafter." [1983 1st ex.s. c 25 s 2.]

Severability—1971 ex.s. c 292: See note following RCW 26.28.010.