

RCW 84.36.670 Senior citizen organizations—Property used for operation of a multipurpose senior citizen center. (1) One or more contiguous real property parcels and personal property owned by a senior citizen organization are exempt from taxation, if the property is used for the actual operation of a multipurpose senior citizen center.

(2) The exemption in this section is not nullified by the use of the exempt property as provided in this subsection.

(a) The exempt property may be loaned or rented, if the rent and donations received for the use of the multipurpose senior citizen center are reasonable and do not exceed the maintenance and operation expenses attributable to the portion of the property loaned or rented.

(b) The exempt property may be used for fund-raising events and activities, including the operation of a farmers market or a thrift store, with the purpose of providing financial support for the multipurpose senior citizen center or providing services and activities for senior citizens. If the exempt property is loaned or rented to conduct a fund-raising event for other purposes:

(i) Such event or activities must be conducted by a nonprofit organization eligible for exemption under this chapter; and

(ii) The requirements of (a) of this subsection (2) apply.

(c) An inadvertent use of the exempt property in a manner inconsistent with the purposes of the exemption granted under this section does not nullify the exemption, 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 years.

(3) Multipurpose senior citizen centers must be available to all regardless of race, color, religion, creed, gender, gender expression, national origin, ancestry, the presence of any sensory, mental, or physical disability, marital status, sexual orientation, or honorably discharged veteran or military status.

(4) The use of the exempt property, other than as specifically authorized by this section, nullifies the exemption from taxation otherwise available for the property for the assessment year.

(5) This section is not subject to the provisions of RCW 84.36.805.

(6) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Farmers market" means a regular assembly of vendors at a location for the main purpose of promoting the sale of agricultural products grown, raised, or produced in this state directly to the consumer.

(b) "Multipurpose senior citizen center" means a community facility that provides for a broad spectrum of services to senior citizens, whether provided directly by the nonprofit senior citizen organization that owns the facility or by another person. Such services may include the provision of health, social, nutritional, educational services and the provision of facilities for recreational activities for senior citizens.

(c) "Senior citizen" means a person age sixty or older.

(d) "Senior citizen organization" means a private organization that:

(i) Has a mission, in whole or in part, to support senior citizens;

(ii) Is exempt from federal income tax under section 501(c)(3) of the internal revenue code; and

(iii) Operates a multipurpose senior citizen center.

(e) "Thrift store" means a retail establishment that:

(i) Is operated by a senior citizen organization;

(ii) Is located on the same parcel of real property as the senior citizen organization's multipurpose senior citizen center, or on a contiguous parcel of real property;

(iii) Sells goods, including but not limited to donated goods, as part of the senior citizen organization's fund-raising efforts for the operation of its multipurpose senior citizen center and the provision of services and activities for senior citizens; and

(iv) If the establishment sells nondonated goods, its gross annual sales of nondonated goods does not exceed ten percent of its total combined gross annual sales of all goods. [2017 c 301 s 2.]

Reviser's note: The tax preference enacted in section 2, chapter 301, Laws of 2017 expires January 1, 2028, pursuant to the automatic expiration date in RCW 82.32.805(1)(a).

Tax preference performance statement—2017 c 301 s 1: "(1) This section is the tax preference performance statement for the tax preference contained in chapter 301, Laws of 2017. This preference statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes this tax preference as one intended to provide tax relief as indicated in RCW 82.32.808(2)(e), to provide tax relief to senior citizen centers that do not qualify for a property tax exemption under current law.

(3) The joint legislative audit and review committee will review the number of senior citizen centers that received the tax preference provided in this act that would not have qualified for a property tax exemption prior to the enactment of this preference. In order to obtain the data necessary to perform the review, the joint legislative audit and review committee may refer to data sources including county assessor property records and property tax information from the department of revenue." [2017 c 301 s 1.]