
HOUSE BILL 1739

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Leonard, Mitchell, Nelson, Winsley, Franklin, Locke, May, R. Johnson, Wineberry and Miller.

Read first time February 7, 1991. Referred to Committee on Housing.

1 AN ACT Relating to a property tax exemption for nonprofit
2 organizations that house low-income homeless persons; and amending RCW
3 84.36.043.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.36.043 and 1990 c 283 s 2 are each amended to read
6 as follows:

7 (1) The real and personal property used by a nonprofit organization
8 in providing ((nonpermanent shelter to)) temporary or permanent housing
9 for low-income homeless persons as defined in RCW 35.21.685 or
10 36.32.415 or victims of domestic violence who are homeless for personal
11 safety reasons is exempt from taxation if:

12 (a) The charge, if any, for the ((shelter)) housing does not exceed
13 the actual cost of operating and maintaining the ((shelter facility))
14 housing; and

15 (b)(i) The property is owned by the nonprofit organization; or

1 (ii) For taxes levied for collection in 1991 through 1999 only, the
2 property is rented or leased by the nonprofit organization and the
3 benefit of the exemption inures to the nonprofit organization.

4 (2) This exemption is subject to the administrative provisions
5 contained in RCW 84.36.800 through 84.36.865.