

SHB 2402 - S COMM AMD

By Committee on Agriculture & Rural Economic Development

ADOPTED 03/03/2010

1 On page 2, after line 35, insert the following:

2 "Sec. 2. RCW 84.36.020 and 1994 c 124 s 16 are each amended to  
3 read as follows:

4 The following real and personal property (~~shall be~~) is exempt  
5 from taxation:

6 (1) All lands, buildings, and personal property required for  
7 necessary administration and maintenance, used, or to the extent used,  
8 exclusively for public burying grounds or cemeteries without  
9 discrimination as to race, color, national origin or ancestry;

10 (2) All churches, personal property, and the ground, not exceeding  
11 five acres in area, upon which a church of any nonprofit recognized  
12 religious denomination is or (~~shall~~) will be built, together with a  
13 parsonage, convent, and buildings and improvements required for the  
14 maintenance and safeguarding of such property. The area exempted  
15 (~~shall~~) in any case includes all ground covered by the church,  
16 parsonage, convent, and buildings and improvements required for the  
17 maintenance and safeguarding of such property and the structures and  
18 ground necessary for street access, parking, light, and ventilation,  
19 but the area of unoccupied ground exempted in such cases, in connection  
20 with church, parsonage, convent, and buildings and improvements  
21 required for the maintenance and safeguarding of such property,  
22 (~~shall~~) does not exceed the equivalent of one hundred twenty by one  
23 hundred twenty feet except where additional unoccupied land may be  
24 required to conform with state or local codes, zoning, or licensing  
25 requirements. The parsonage and convent need not be on land contiguous  
26 to the church property. Except as otherwise provided in this  
27 subsection, to be exempt the property must be wholly used for church  
28 purposes(~~(:—PROVIDED,—That)~~). The loan or rental of property  
29 otherwise exempt under this (~~paragraph~~) subsection to a nonprofit  
30 organization, association, or corporation, or school for use for an

1 eleemosynary activity (~~shall~~) or for use for activities related to a  
2 farmers market, does not nullify the exemption provided in this  
3 (~~paragraph~~) subsection if the rental income, if any, is reasonable  
4 and is devoted solely to the operation and maintenance of the property.  
5 However, activities related to a farmers market may not occur on the  
6 property more than fifty-three days each assessment year. For the  
7 purposes of this section, "farmers market" has the same meaning as  
8 "qualifying farmers market" as defined in RCW 66.24.170."

9 Renumber the remaining sections consecutively and correct any  
10 internal references accordingly.

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11 On page 1, line 2 of the title, after "market;" strike the  
12 remainder of the title and insert "amending RCW 84.36.037 and  
13 84.36.020; creating a new section; and providing an expiration date."

EFFECT: Exempts from property taxation church property loaned or rented to a nonprofit organization for use by a qualifying farmers market. Rental income must be reasonable and devoted solely to operation and maintenance of the property. Mirrors underlying bill by: (1) Referencing same "farmers market" definition; and (2) providing that market activities may not occur more than 53 days each assessment year. Does not change provisions in underlying bill specifying that: (1) Act applies to taxes levied for collection in 2011 through 2020; and (2) act expires December 31, 2020.

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