
SUBSTITUTE SENATE BILL 5516

State of Washington

69th Legislature

2025 Regular Session

By Senate Ways & Means (originally sponsored by Senators Conway and Nobles)

READ FIRST TIME 02/18/25.

1 AN ACT Relating to modifying the property tax exemption for
2 community centers; amending RCW 84.36.010; and creating new sections.

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

4 **Sec. 1.** RCW 84.36.010 and 2020 c 272 s 1 are each amended to
5 read as follows:

6 (1) All property belonging exclusively to the United States, the
7 state, or any county or municipal corporation; all property belonging
8 exclusively to any federally recognized Indian tribe, if (a) the
9 tribe is located in the state, and (b) the property is used
10 exclusively for essential government services; all state route number
11 16 corridor transportation systems and facilities constructed under
12 chapter 47.46 RCW; all property under a financing contract pursuant
13 to chapter 39.94 RCW or recorded agreement granting immediate
14 possession and use to the public bodies listed in this section or
15 under an order of immediate possession and use pursuant to RCW
16 8.04.090; and, except as provided in subsection (2)(a)(ii) of this
17 section, for a period of (~~forty~~) 40 years from acquisition, all
18 property of a community center; is exempt from taxation. All property
19 belonging exclusively to a foreign national government is exempt from
20 taxation if that property is used exclusively as an office or
21 residence for a consul or other official representative of the

1 foreign national government, and if the consul or other official
2 representative is a citizen of that foreign nation.

3 (2) For the purposes of this section the following definitions
4 apply unless the context clearly requires otherwise.

5 (a) (i) "Community center" means property, including (~~a building~~
6 ~~or~~) buildings, determined to be surplus to the needs of a district
7 by a local school board, and purchased or acquired by a nonprofit
8 organization for the purposes of converting (~~them~~) the property
9 into community facilities for the delivery of nonresidential
10 coordinated services for community members.

11 (ii) For taxes levied for collection in 2026 through 2035,
12 "community center" includes property, including buildings, determined
13 to be surplus to the needs of a university exempt from property taxes
14 under RCW 84.36.050 and purchased or acquired by a nonprofit
15 organization for the purposes of converting the property into
16 community facilities for the delivery of nonresidential coordinated
17 services for community members. Property meeting the definition of
18 "community center" in this subsection (2)(a)(ii) is exempt from
19 taxation for tax years 2026 through 2035.

20 (iii) The community center may make space available to
21 businesses, individuals, or other parties through the loan or rental
22 of space in or on the property.

23 (b) "Essential government services" means services such as tribal
24 administration, public facilities, fire, police, public health,
25 education, sewer, water, environmental and land use, transportation,
26 utility services, and economic development.

27 (c) "Economic development" means commercial activities, including
28 those that facilitate the creation or retention of businesses or
29 jobs, or that improve the standard of living or economic health of
30 tribal communities.

31 NEW SECTION. Sec. 2. This act applies to property taxes levied
32 for collection in 2026 through 2035.

33 NEW SECTION. Sec. 3. RCW 82.32.808 does not apply to this act.

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