

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5516**

69th Legislature  
2025 Regular Session

Passed by the Senate March 3, 2025  
Yeas 49 Nays 0

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**President of the Senate**

Passed by the House April 16, 2025  
Yeas 95 Nays 0

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**Speaker of the House of  
Representatives**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5516** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5516**

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Passed Legislature - 2025 Regular Session

**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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