

RCW 84.36.040 Nonprofit child day care centers, libraries, orphanages, homes or hospitals for the sick or infirm, outpatient dialysis facilities. (1) The real and personal property used by, and for the purposes of, the following nonprofit organizations is exempt from property taxation:

(a) Child day care centers as defined in subsection (4) of this section;

(b) Free public libraries;

(c) Orphanages and orphan asylums;

(d) Homes for the sick or infirm;

(e) Hospitals for the sick; and

(f) Outpatient dialysis facilities.

(2) The real and personal property leased to and used by a hospital for hospital purposes is exempt from property taxation if the hospital is established under chapter 36.62 RCW or is owned and operated by a public hospital district established under chapter 70.44 RCW.

(3) To be exempt under this section, the property must be used exclusively for the purposes for which exemption is granted, except as provided in RCW 84.36.805, and the benefit of the exemption must inure to the user.

(4) For purposes of subsection (1) of this section, "child day care center" means a nonprofit organization that regularly provides child day care and early learning services for a group of children for periods of less than twenty-four hours. [2010 c 106 § 305; 2001 c 126 § 1; 1989 c 379 § 1; 1987 c 31 § 1; 1984 c 220 § 2; 1973 2nd ex.s. c 40 § 3; 1973 1st ex.s. c 154 § 119; 1969 ex.s. c 245 § 1; 1961 c 15 § 84.36.040. Prior: 1955 c 196 § 6; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part.]

Retroactive application—2010 c 106 § 305: "Section 305(2) of this act applies both prospectively and retroactively beginning with taxes levied for collection in 2002 and thereafter." [2010 c 106 § 405.]

Effective date—2010 c 106: See note following RCW 35.102.145.

Application—2001 c 126: "This act applies to taxes levied for collection in 2002 and thereafter." [2001 c 126 § 5.]

Severability—1989 c 379: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1989 c 379 § 7.]

Effective date—1989 c 379: "This act shall take effect April 1, 1990, and shall be effective for taxes levied for collection in 1991 and thereafter." [1989 c 379 § 8.]