
SENATE BILL 5229

State of Washington

55th Legislature

1997 Regular Session

By Senators Prince, Loveland, Morton, Oke, Stevens, Fraser, Swecker, Rasmussen, Hochstatter, Johnson, Bauer, Horn, Snyder, Winsley, Roach, McDonald and Haugen

Read first time 01/20/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to the property taxation of assembly halls or
2 meeting places; and amending RCW 84.36.037.

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

4 **Sec. 1.** RCW 84.36.037 and 1993 c 327 s 1 are each amended to read
5 as follows:

6 (1) Real or personal property owned by a nonprofit organization,
7 association, or corporation in connection with the operation of a
8 public assembly hall or meeting place is exempt from taxation. The
9 area exempt under this section includes the building or buildings, the
10 land under the buildings, and an additional area necessary for parking,
11 not exceeding a total of one acre: PROVIDED, That for property
12 essentially unimproved except for restroom facilities and structures on
13 such property which has been used primarily for annual community
14 celebration events for at least ten years, such exempt property shall
15 not exceed twenty-nine acres.

16 (2) To qualify for this exemption the property must be used
17 exclusively for public gatherings and be available to all organizations
18 or persons desiring to use the property, but the owner may impose
19 conditions and restrictions which are necessary for the safekeeping of

1 the property and promote the purposes of this exemption. Membership
2 shall not be a prerequisite for the use of the property.

3 (3) The use of the property for pecuniary gain or to promote
4 business activities, except as provided in this section, nullifies the
5 exemption otherwise available for the property for the assessment year.
6 The exemption is not nullified by:

7 (a) The collection of rent or donations if the amount is reasonable
8 and does not exceed maintenance and operation expenses created by the
9 user.

10 (b) Fund-raising activities conducted by a nonprofit organization.

11 (c) The use of the property for pecuniary gain or to promote
12 business activities for periods of not more than (~~three~~) seven days
13 in a year.

14 (d) An inadvertent use of the property in a manner inconsistent
15 with the purpose for which exemption is granted, if the inadvertent use
16 is not part of a pattern of use. A pattern of use is presumed when an
17 inadvertent use is repeated in the same assessment year or in two or
18 more successive assessment years.

19 (4) The department of revenue shall narrowly construe this
20 exemption.

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