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HOUSE BILL 2920

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State of Washington

56th Legislature

2000 Regular Session

By Representatives Dunshee, Radcliff, Thomas, Eickmeyer, Skinner and Santos

Read first time 01/24/2000. Referred to Committee on Finance.

1 AN ACT Relating to property tax exemptions for community radio  
2 stations; reenacting and amending RCW 84.36.810; adding a new section  
3 to chapter 84.36 RCW; and creating a new section.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW  
6 to read as follows:

7 (1) All property owned and used by a community public radio station  
8 is exempt from taxation.

9 (2) As used in this section "community public radio station" means  
10 a nonprofit organization, other than a government entity or an  
11 educational institution, that holds a noncommercial FM broadcast  
12 license under 47 C.F.R. Sec. 73.503.

13 **Sec. 2.** RCW 84.36.810 and 1999 c 203 s 3 and 1999 c 139 s 4 are  
14 each reenacted and amended to read as follows:

15 (1) Upon cessation of a use under which an exemption has been  
16 granted pursuant to RCW 84.36.030, 84.36.037, 84.36.040, 84.36.041,  
17 84.36.042, 84.36.043, 84.36.046, 84.36.050, 84.36.060, 84.36.550,  
18 84.36.560, ((and)) 84.36.570, and section 1 of this act, the county

1 treasurer shall collect all taxes which would have been paid had the  
2 property not been exempt during the three years preceding, or the life  
3 of such exemption, if such be less, together with the interest at the  
4 same rate and computed in the same way as that upon delinquent property  
5 taxes. If the property has been granted an exemption for more than ten  
6 consecutive years, taxes and interest shall not be assessed under this  
7 section.

8 (2) Subsection (1) of this section applies only when ownership of  
9 the property is transferred or when fifty-one percent or more of the  
10 area of the property loses its exempt status. The additional tax under  
11 subsection (1) of this section shall not be imposed if the cessation of  
12 use resulted solely from:

13 (a) Transfer to a nonprofit organization, association, or  
14 corporation for a use which also qualifies and is granted exemption  
15 under this chapter;

16 (b) A taking through the exercise of the power of eminent domain,  
17 or sale or transfer to an entity having the power of eminent domain in  
18 anticipation of the exercise of such power;

19 (c) Official action by an agency of the state of Washington or by  
20 the county or city within which the property is located which disallows  
21 the present use of such property;

22 (d) A natural disaster such as a flood, windstorm, earthquake, or  
23 other such calamity rather than by virtue of the act of the  
24 organization, association, or corporation changing the use of such  
25 property;

26 (e) Relocation of the activity and use of another location or site  
27 except for undeveloped properties of camp facilities exempted under RCW  
28 84.36.030;

29 (f) Cancellation of a lease on leased property that had been exempt  
30 under this chapter (~~or RCW 84.36.560~~); or

31 (g) A change in the exempt portion of a home for the aging under  
32 RCW 84.36.041(3), as long as some portion of the home remains exempt.

33 NEW SECTION. **Sec. 3.** Section 1 of this act is effective for taxes  
34 levied for collection in 2001 and thereafter.

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