
HOUSE BILL 2724

State of Washington

57th Legislature

2002 Regular Session

By Representatives Ericksen, Schmidt, Benson, McMorris, Pflug, Bush and Nixon

Read first time 01/25/2002. Referred to Committee on Finance.

1 AN ACT Relating to residences located on real property owned by
2 churches; amending RCW 84.36.020; and creating a new section.

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

4 **Sec. 1.** RCW 84.36.020 and 1994 c 124 s 16 are each amended to read
5 as follows:

6 The following real and personal property shall be exempt from
7 taxation:

8 (1) All lands, buildings, and personal property required for
9 necessary administration and maintenance, used, or to the extent used,
10 exclusively for public burying grounds or cemeteries without
11 discrimination as to race, color, national origin or ancestry;

12 (2) All churches, personal property, and the ground, not exceeding
13 five acres in area, upon which a church of any nonprofit recognized
14 religious denomination is or shall be built, together with a parsonage,
15 convent, and buildings and improvements required for the maintenance
16 and safeguarding of such property. To be exempt, the property must be
17 exclusively used for church purposes.

18 (a) The area exempted shall ~~((in any case))~~ include all ground
19 covered by the church, parsonage, convent, and buildings and

1 improvements required for the maintenance and safeguarding of ((such))
2 the property and the structures and ground necessary for street access,
3 parking, light, and ventilation(~~(, but)~~).

4 (b) The area of unoccupied ground exempted (~~(in such cases,)~~) in
5 connection with church, parsonage, convent, and buildings and
6 improvements required for the maintenance and safeguarding of ((such))
7 property, shall not exceed the equivalent of one hundred twenty by one
8 hundred twenty feet except where additional unoccupied land may be
9 required to conform with state or local codes, zoning, or licensing
10 requirements.

11 (c) The parsonage and convent need not be on land contiguous to the
12 church property. (~~(To be exempt the property must be wholly used for~~
13 ~~church purposes:—~~PROVIDED, That))

14 (d) A residence located on this property shall also be exempt if it
15 is used:

16 (i) As housing for visiting clergy, missionaries, or speakers for
17 the congregation if the stay of each visitor is limited to ten
18 consecutive days or less; or

19 (ii) To provide emergency shelter to persons in need if the
20 emergency stay of each person is limited to sixty consecutive days or
21 less and the donations, if any, received by the church for providing
22 the emergency shelter do not exceed the costs to maintain and operate
23 the shelter.

24 (e) The loan or rental of property otherwise exempt under this
25 paragraph to a nonprofit organization, association, or corporation, or
26 school for use for an eleemosynary activity shall not nullify the
27 exemption provided in this paragraph if the rental income, if any, is
28 reasonable and is devoted solely to the operation and maintenance of
29 the property.

30 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
31 collection in 2003 and thereafter.

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