
SENATE BILL 6081

State of Washington 59th Legislature 2005 Regular Session

By Senators Regala, Esser and Doumit

Read first time 03/07/2005. Referred to Committee on Ways & Means.

1 AN ACT Relating to property tax exemption for church property used
2 to produce church directories; amending RCW 84.36.020; and creating a
3 new section.

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

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

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

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

13 (2) All churches, personal property, and the ground, not exceeding
14 five acres in area, upon which a church of any nonprofit recognized
15 religious denomination is or shall be built, together with a parsonage,
16 convent, and buildings and improvements required for the maintenance
17 and safeguarding of such property. The area exempted shall in any case
18 include all ground covered by the church, parsonage, convent, and
19 buildings and improvements required for the maintenance and

1 safeguarding of such property and the structures and ground necessary
2 for street access, parking, light, and ventilation, but the area of
3 unoccupied ground exempted in such cases, in connection with church,
4 parsonage, convent, and buildings and improvements required for the
5 maintenance and safeguarding of such property, shall not exceed the
6 equivalent of one hundred twenty by one hundred twenty feet except
7 where additional unoccupied land may be required to conform with state
8 or local codes, zoning, or licensing requirements. The parsonage and
9 convent need not be on land contiguous to the church property. To be
10 exempt the property must be wholly used for church purposes: PROVIDED,
11 That:

12 (a) The loan or rental of property otherwise exempt under this
13 paragraph to a nonprofit organization, association, or corporation, or
14 school for use for an eleemosynary activity shall not nullify the
15 exemption provided in this paragraph if the rental income, if any, is
16 reasonable and is devoted solely to the operation and maintenance of
17 the property; or

18 (b) The use of the property for the preparation of photographic
19 directories for the benefit of the church organization and its members,
20 including the sale of portraits and related products to church members
21 in conjunction with the production of the directories, shall not
22 nullify the exemption provided in this subsection.

23 NEW SECTION. Sec. 2. This act applies to taxes levied for
24 collection in 2006 and thereafter.

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