

RCW 84.36.815 Tax exempt status—Initial application—Renewal.

(Effective until January 1, 2033.) (1) In order to qualify for exempt status for any real or personal property under this chapter except personal property under RCW 84.36.600, all foreign national governments; cemeteries; nongovernmental nonprofit corporations, organizations, and associations; hospitals owned and operated by a public hospital district for purposes of exemption under RCW 84.36.040(2); and soil and water conservation districts must file an initial application on or before March 31st with the state department of revenue. However, the initial application deadline for the exemption provided in RCW 84.36.049 is July 1st for 2016 and March 31st for 2017 and thereafter. All applications must be filed on forms prescribed by the department and must be signed by an authorized agent of the applicant.

(2) (a) In order to requalify for exempt status, all applicants except nonprofit cemeteries and nonprofits receiving the exemption under RCW 84.36.049 and nonprofits receiving the exemptions under RCW 84.36.560 or 84.36.675 must file an annual renewal declaration on or before March 31st each year. The renewal declaration must be on forms prescribed by the department of revenue and must contain a statement certifying the exempt status of the real or personal property owned by the exempt organization. This renewal declaration may be submitted electronically in a format provided or approved by the department. Information may also be required with the renewal declaration to assist the department in determining whether the property tax exemption should continue.

(b) In order to requalify for exempt status, nonprofits receiving the exemptions under RCW 84.36.560 or 84.36.675 must file a renewal declaration on or before March 31st of every third year following initial qualification for the exemption. Except for the annual renewal requirement, all other requirements of (a) of this subsection apply.

(3) When an organization acquires real property qualified for exemption or converts real property to exempt status, the organization must file an initial application for the property within sixty days following the acquisition or conversion in accordance with all applicable provisions of subsection (1) of this section. If the application is filed after the expiration of the 60-day period, a late filing penalty is imposed under RCW 84.36.825.

(4) When organizations acquire real property qualified for exemption or convert real property to an exempt use, the property, upon approval of the application for exemption, is entitled to a property tax exemption for property taxes due and payable the following year. If the owner has paid taxes for the year following the year the property qualified for exemption, the owner is entitled to a refund of the amount paid on the property so acquired or converted.

(5) The department must share approved initial applications for the tax preferences provided in RCW 84.36.049 and 84.36.675 with the joint legislative audit and review committee, upon request by the committee, in order for the committee to complete its review of the tax preferences provided in RCW 84.36.049 and 84.36.675. [2022 c 93 s 6; 2020 c 273 s 2; 2016 c 217 s 4; 2007 c 111 s 301; 2001 c 126 s 4; 1998 c 311 s 27; 1994 c 123 s 1; 1991 sp.s. c 29 s 6; 1988 c 131 s 1; 1984 c 220 s 10; 1975 1st ex.s. c 291 s 18; 1973 2nd ex.s. c 40 s 9.]

Expiration date—2022 c 93 ss 2-6: See note following RCW 84.36.675.

Application—2022 c 93: See note following RCW 84.36.675.

Automatic expiration date and tax preference performance statement exemption—2020 c 273: See note following RCW 84.36.560.

Tax preference performance statement—Application—2016 c 217: See notes following RCW 84.36.049.

Part headings not law—2007 c 111: See note following RCW 82.16.120.

Application—2001 c 126: See note following RCW 84.36.040.

Applicability—1994 c 123: "This act shall be effective for taxes levied for collection in 1995 and thereafter." [1994 c 123 s 5.]

Findings, intent—Severability—Application—1991 sp.s. c 29: See notes following RCW 84.04.150.

Effective dates—Severability—1975 1st ex.s. c 291: See notes following RCW 82.04.050.

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(2)(a) In order to requalify for exempt status, all applicants except nonprofit cemeteries and nonprofits receiving the exemption under RCW 84.36.049 and nonprofits receiving the exemption under RCW 84.36.560 must file an annual renewal declaration on or before March 31st each year. The renewal declaration must be on forms prescribed by the department of revenue and must contain a statement certifying the exempt status of the real or personal property owned by the exempt organization. This renewal declaration may be submitted electronically in a format provided or approved by the department. Information may also be required with the renewal declaration to assist the department in determining whether the property tax exemption should continue.

(b) In order to requalify for exempt status, nonprofits receiving the exemption under RCW 84.36.560 must file a renewal declaration on or before March 31st of every third year following initial qualification for the exemption. Except for the annual renewal requirement, all other requirements of (a) of this subsection apply.

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(5) The department must share approved initial applications for the tax preference provided in RCW 84.36.049 with the joint legislative audit and review committee, upon request by the committee, in order for the committee to complete its review of the tax preference provided in RCW 84.36.049. [2020 c 273 s 2; 2016 c 217 s 4; 2007 c 111 s 301; 2001 c 126 s 4; 1998 c 311 s 27; 1994 c 123 s 1; 1991 sp.s. c 29 s 6; 1988 c 131 s 1; 1984 c 220 s 10; 1975 1st ex.s. c 291 s 18; 1973 2nd ex.s. c 40 s 9.]

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