

RCW 84.36.840 Statements—Reports—Information—Filing—

Requirements. (1) In order to determine whether organizations, associations, corporations, or institutions, except those exempted under RCW 84.36.020, 84.36.049, and 84.36.030, are exempt from property taxes, and before the exemption is allowed for any year, the superintendent or manager or other proper officer of the organization, association, corporation, or institution claiming exemption from taxation must file with the department of revenue a statement certifying that the income and the receipts thereof, including donations to it, have been applied to the actual expenses of operating and maintaining it, or for its capital expenditures, and to no other purpose. This report must also include a statement of the receipts and disbursements of the exempt organization, association, corporation, or institution.

(2) The reports required under this section may be submitted electronically, in a format provided or approved by the department, or mailed to the department. The reports must be submitted on or before March 31st of each year. The department must remove the tax exemption from the property of any organization, association, corporation, or institution that does not file the required report with the department on or before the due date. However, the department must allow a reasonable extension of time for filing upon receipt of a written request on or before the required filing date and for good cause shown therein. [2020 c 139 s 49; 2016 c 217 s 6; 2007 c 111 s 305; 1973 2nd ex.s. c 40 s 14.]

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.