

Application for Property Tax Exemption

Chapter 84.36 RCW



The application form should be completed by the organization actually using the property

Instructions

- Step 1 - Read all instructions before completing the attached application form.
Step 2 - Use the table on page 2 to locate your activity and identify the statute under which you will apply.
Step 3 - Review the document request section and gather **all** data and documentation required.
Step 4 - Complete the attached application form using your compiled data and documents.
Step 5 - Submit the application form along with **all** required documents:

By Email: nonprofitapplication@dor.wa.gov

By Mail: Department of Revenue Property Tax Division
PO Box 47471
Olympia WA 98504-7471

General Information

Filing Deadline: Applications are due within 60 days of either acquiring the property or converting the property to an exempt use (whichever is later). Late applications are subject to late filing fee. After receipt of your application, the Department will calculate the fee and provide you with a late fee notice.

Multiple Parcels: A single application may be used to apply for multiple parcels when those parcel are contiguous to each other or part of a large campus or site. Please submit a separate application for each separate location.

Own/Lease: Generally, ownership by a nonprofit entity is required to qualify the property for the exemption. There are a few statutes which allow the nonprofit applicant to qualify for exemption of their leased property. In these cases, the lease must transfer the responsibility of the tax to the nonprofit applicant. Please review the matrix to see if your property (owned or leased) is eligible.

Annual Renewal: Most property tax exemptions must be renewed annually. The Department will mail your organization a postcard each January with instructions for completing the renewal using our online system.

Tax Rollback: Most exempt property is subject to a property tax rollback when the property is not longer used to conduct the exempt activity. Taxes plus interest may be assessed. There are exceptions to the rollback. Please see WAC 458-16-150 for more information.

Jeopardizing the Exemption: Washington's laws and rules restrict the manner in which property in exempt status may be used. Some statutes grant limited commercial use of the property while others do not allow any commercial activity to be conducted on or using the property. To qualify or continue to qualify, the property must be exclusively used as stated in statute and rule. It is important that your organization understand the "use" requirements of your exempting statute.

Statutes and Rules: Most of the statutes regarding property tax exemptions are listed on the matrix. For a complete list or more detail on the qualification for each exemption please read the statute (RCW) and rule (WAC) governing the exemption:

- RCW website: <http://apps.leg.wa.gov/rcw/default.aspx>
- WAC website: <http://apps.leg.wa.gov/wac/default.aspx>

Right to Appeal: After the Department has completed review of your application, a written determination letter will be issued to you and your county assessor. If you do not agree with the determination, you have the right to appeal the decision to the Washington State Board of Tax Appeals. Your appeal must be filed with the Board within 30 days of the date the determination was mailed, as evidenced by the postmark. You must allow for mailing time with the 30 day period. To obtain an appeal form, call the Board at (360) 753-5446 or 866-788-5466. You may also obtain an appeal form from their website at bta.state.wa.us.

Additional Information: More information regarding the property tax exemptions available can be found on our website at dor.wa.gov. Once you have reached our website, simply *click* on "Nonprofits" in the Learn About section.

Need Help? If you need assistance or have questions regarding this form or the application process please contact the Department of Revenue, Property Tax Division at 360-534-1400.

To ask about the availability of the publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay service by calling 711.

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Step 2: Select the activity conducted and statute.

Select the activity conducted on or using the property	Select from the available exemptions:	Statute	Exemption applies to:		
		RCW 84.36	Property Owned by Applicant	Property Leased by Applicant	Applicant's Leasehold Excise Tax
	Property used as a Community Center	010	X	N/A	X
	Property used as a Consul Office or Residence	010	X	N/A	X
	Property used as a Cemetery	020	X	N/A	X
	Property used as a Church, Parsonage, Convent	020	X	N/A	X
	Land used as a Future Church Site	020	X	N/A	X
	Property used for Social Services	030(1)	X	N/A	X
	Property used as a Church Camp	030(2)	X	N/A	X
	Property used for Youth Character Building	030(3)	X	N/A	X
	Property used by Veteran's Organizations	030(4)	X	N/A	X
	Property used as Admin. Office Religious Organization	032	X	N/A	X
	Property used as a Blood or Tissue Bank	035	X	X	X
	Property used for Public Assembly/Celebration Facility	037	X	N/A	X
	Property used as a Child Day Care Center	040(1)(a)	X	X	X
	Property used as a Free Public Library	040(1)(c)	X	X	X
	Property used as an Orphanage	040(1)(b)	X	X	X
	Property used as a Home for the Sick or Infirm	040(1)(d)	X	X	X
	Property used as Hospital (Acute Care)	040(1)(e)	X	X	X
	Property used for Outpatient Dialysis	040(1)(f)	X	X	X
	Property leased by a Public Hospital	040(2)	N/A	X	X
	Property used as a Home for the Aging	041	X	X	X
	Property used as Housing for Developmentally Disabled	042	X	X	X
	Property used for Emergency or Transitional Housing	043	X	X	X
	Property used for Medical Research/Training	045	X	X	X
	Property used as a Cancer Clinic or Center	046	X	X	X
	Property used to Rebroadcast Gov. Radio/TV Signal	047	X	X	X
	Property used for Home Ownership Development	049	X	N/A	X
	Property used by a School, College or College Foundation	050	X	X	X
	Property used as a Museum	060(1)	X	N/A	X
	Property used as a Performing Arts Facility	060(1)(b)	X	X	X
	Property used by a Fire Company	060(1)(c)	X	X	X
	Property used by a Humane Society	060(1)(d)	X	N/A	X
	Personal Property used by Soil/Water Conservation District	240	X	N/A	X
	Property used for Water Distribution	250	X	N/A	X
	Property used for Conservation	260	X	X	X
	Property used to conduct a Sheltered Workshop	350	X	N/A	X
	Property used by a Fair Association	480	X	N/A	X
	Property used for Solicitation of Gifts, Grants, Donations	550	X	N/A	X
	Property used for Very Low-income Rental Housing	560	X	X	X
	Property used to conduct a Demonstration Farm	570	X	N/A	X
	Aircraft used for Emergency Medical Transport	575	X	N/A	N/A
	Property used for Support for Individual Artists	650	X	N/A	X
	Property used for Military Housing Privatization Initiative	665	X	X	X
	OTHER:				
	OTHER:				
	OTHER:				

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Step 3: Gather <u>all</u> documents and data requested
<p>All Applicants must submit the following documentation with the application form:</p> <p>1: A copy of your deed demonstrating ownership or a copy of the lease agreement if your property is leased. 2: A copy of your IRS letter, if your organization has been granted exemption from federal income tax under section 501(c). 3: A copy of all sub-leases, rental, use agreements or occupancy agreements concerning the property under application</p>
Additional documents are required for certain activities, see below:
Cancer Center/Clinic - Please provide a copy of the facility's license issued by the Department of Health.
Caretaker Residence – Please provide a copy of the caretaker's occupancy agreement and a list of the caretaker duties.
Cemetery - Please provide a copy of your cemetery license issued by the Department of Licensing.
Blood or Tissue Bank - Please provide a copy of your license issued by the Department of Health for the facility.
<p>Church Camp – Please provide:</p> <p>A list of all groups, organizations, or individuals (including your organization) that used the facility during the previous calendar year. This information should contain the dates of use, name of the user, the activities provided or conducted, and the rental or donation amount received.</p>
Church Convent - Provide documentation confirming all occupants are licensed or ordained members of clergy devoted to a religious life under a superior.
<p>Church - Future Church Site - Please provide:</p> <p>documentation clearly establishing plans for financing the construction; the proposed architectural plans showing what portion of the property will be under actual exempt use; and a copy of your site survey, building permit, other documents relevant to confirming an active building program</p>
<p>Church Parsonage - Please provide document confirming:</p> <p>the occupant is a licensed or ordained member of the clergy; and the occupant is responsible for holding regularly scheduled worship services.</p>
<p>Community Celebration Facility – Please provide:</p> <p>documentation confirming the property has been used for an annual community celebration events for at least 10 years; a list of all individual or organizations that used your facility during the previous calendar year including your organization. The list must include the dates the property was used, the hours of use, the name of the user, the purpose for which the property was used, and the amount of rental/donation received.</p>
<p>Day Care Center (Child) – Please provide:</p> <p>a copy of your Child Care license from the Department of Early Learning or documentation that a license is not required.</p>
<p>Emergency/Transitional Housing Facility - Please provide:</p> <p>a profit and loss statement for the facility; a description of your program and a list of the supportive services provided to the tenant(s); a copy of your written length of stay policy; a copy of your tenant agreement; and a tenant listing for the previous year showing names of occupants, their move-in/move-out dates, and rental amounts.</p>
<p>Fair Association – Please provide documentation:</p> <p>showing your organization sponsors a fair which receives support from the Department of Agriculture's "Fair Fund".</p>
Fire Company - Please provide a copy of your license issued by the State Fire Marshal.
<p>Home for the Aging HUD Facility - Please provide:</p> <p>a listing of the varying levels of care and supervision provided or coordinated by the home; documentation demonstrating the facility is currently subsidized under a Federal Department of Housing Program; a residential tenant list showing the unit number; name of the resident(s) occupying the unit as of January 1 of the current year, age of resident(s), an indication if the resident is disabled; and the annual household income.</p>
<p>Home for the Aging Non HUD Facility - Please provide:</p> <p>a listing of the varying levels of care and supervision provided or coordinated by the home; a residential tenant list showing the unit number; name of the resident(s) occupying the unit as of January 1 of the current year, age of resident(s), an indication if the resident is disabled, and the annual household income. Applicant must also file an income verification form REV 64 0043 with their County Assessor's Office for each eligible resident.</p>
<p>Home for the Aging Tax Exempt Bond Facility - Please provide:</p> <p>a listing of the varying levels of care and supervision provided or coordinated by the home; a copy of the regulatory agreement between the home and the entity that issued the bonds; a residential tenant list showing the unit number; name of the resident(s) occupying the unit as of January 1 of the current year, age of resident(s), an indication if the resident is disabled, and the annual household income.</p>
<p>Home for the Developmentally Disabled - Please provide:</p> <p>a tenant listing showing the names of all occupants, move-in dates, and rental amounts; proof that each tenant is Developmentally Disabled (i.e. Letter from DSHS Division of Developmental Disabilities).</p>
Home for the Sick or Infirm – Please provide a copy of the facility's license issued by the Department of Health.

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Additional documents (continued)
<p>Hospital - Please provide a copy of the: Department of Health Certificate of Need; Department of Health Construction Review Packet; Department of Health Hospital Acute Care License.</p>
<p>Humane Society - Please provide a copy of the facility's license issued by the Department of Health.</p>
<p>Library (Free) -Please provide a copy of your policies regarding use/membership, library hours, and material loan.</p>
<p>Museum - Please provide (as applicable): a copy of your rental policies and rental rates; a list of all individuals or organizations that used your facility during the previous calendar year. The list must include the dates the property was used, the name of the user, the purpose for which the property was used, and the amount of rental/donation received.</p>
<p>Conservancy- Please provide: a description of the specific resource(s) preserved on the property; a copy of your policy statement on the availability of the property to the general public.</p>
<p>Outpatient Dialysis Facility - Please provide a copy of the facility's license issued by the Department of Health.</p>
<p>Performing Arts Organization - Please provide: a copy of the facility's rental policies and rates; a list of all individuals or organizations that used your facility during the previous calendar year. The list must include the dates the property was used, the name of the user, the purpose for which the property was used, and the amount of rental/donation received.</p>
<p>Public Assembly Hall or Meeting Facility - Please provide: a copy of the facility's rental policies and rates; samples of public advertisement concerning the public assembly hall or meeting facility; a list of all individual or organizations that used your facility during the previous calendar year including your organization. The list must include the dates the property was used, the hours of use, the name of the user, the purpose for which the property was used, and the amount of rental/donation received.</p>
<p>Re-broadcast of a Government T.V. or Radio Signal - Please provide a copy the facility's FCC license.</p>
<p>School or College - Please provide: documents which show accreditation by the Superintendent of Public Instruction or certification by an external agency that certifies educational institutions such as the U.S. Department of Education; and a copy of or link to your course catalog, class schedule, and student handbook.</p>
<p>Social Service Organization - Please provide: a copy of the facility's license issued by the Department of Health for the property under application (as applicable); a list of services and/or goods provided and fees charged; and a copy of your sliding fee scale and the number of clients served in each category; OR documentation showing your organization contributed 10% of its total annual income towards the support of social services.</p>
<p>Solicitation of Gifts, Donations, or Grants – Please provide: proof of your affiliation with a state or national volunteer charitable fund-raising organization; a list of the organizations receiving gifts, grants, or donations from your organization.</p>
<p>Very Low-Income Housing Facility - Please provide: copies of agreements that define the nonprofit applicant's interest in the ownership and operation of the facility; documentation confirming the housing is insured, financed, or assisted through one of the following sources: A federal or state housing program administered by the Department of Commerce; or A federal housing program administered by a city or county government; or An affordable housing levy authorized by RCW 84.52.105; or Surcharges authorized by RCW 36.22.178 and 36.22.179, or Chapter 43.185C RCW a residential tenant list showing the unit number, name of the tenant occupying the unit as of January 1 of the current year, total number of tenants in unit, and the annual combined household income.</p>
<p>Veterans Organization - Please provide a copy of your national charter document.</p>
<p>Water Distribution – Please provide a list of the shareholders or members receiving water. A list of your organizations members or shareholders names together with their addresses; A list of addresses receiving water.</p>
<p>Youth Character Building Organization – Please provide: a description of the character building program; a copy of your policy statement that shows the maximum age of participants served by your organization.</p>

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This application should be completed by the organization that is actually conducting the activity on or using the property.

This area to be completed by Department of Revenue Only			
Registration #:	County #:	Fee: \$	Post Date: Scan Date:
Applicant Information	Name of Organization: <small>As shown this organization's Articles of Incorporation</small>		Website Address:
	Contact Person's Name and Title:	Phone:	Email:
	Mailing Address: City State Zip		
	Federal Employer ID # or Taxpayer ID #:	WA State UBI #:	DOR Registration #:
Parcel Identification	Address of the site/property under application: City County State Zip		
	Site Contact Person's Name and Title:	Phone:	Email:
	I am applying for exemption of: (mark all that apply)		Personal Property Account #:
	<input type="checkbox"/> Personal Property Tax (equipment & furnishings) <input type="checkbox"/> Owned <input type="checkbox"/> Leased <input type="checkbox"/> Real Property Tax (land & buildings) <input type="checkbox"/> Owned <input type="checkbox"/> Leased <input type="checkbox"/> Leasehold Excise Tax		Real Property Parcel #:
Activities Conducted	STATUTE: My organization is applying under RCW 84.36: <small>Enter Statute(s) from the Activity Matrix</small>		
	On what date did your organization <input type="checkbox"/> purchase or <input type="checkbox"/> lease the property:		
	On what date did your organization begin using this property to conduct the exempt activity:		
	Does this property include a <input type="checkbox"/> parsonage <input type="checkbox"/> convent <input type="checkbox"/> caretaker residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	Was this property exempted for the previous owner or lessee? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown		
	Does your organization allow other individuals or organization to rent/use the property? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Are any building under construction or remodel (currently or planned)? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Certification & Refund Request	<input type="checkbox"/> I have reviewed pages 3 and 4 and have attached <u>all</u> documentation requested.		
	By signing this document I certify that I am an authorized representative of the applicant organization. I certify that the statements in this application and the information attached are true and correct to the best of my knowledge and belief, and are made for the purpose of having the property described here on or part there of, exempt from taxation. I certify that I have reviewed, and can produce upon request, a statement of the receipts and disbursement of the applicant which shows that the income and receipts (including donations) have been applied to the actual expenses of operating and maintaining the exempt activity or for its capital expenditures and to no other purpose. If applicable, I request a refund of property taxes under the provisions of RCW 84.36.815, RCW 84.69.020 and RCW 84.69.030.		
Signature: _____ Date: _____ Title: _____			
Printed Name: _____ Phone: _____ Email: _____			

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Additional Parcels (must be contiguous or part of the same campus/site)	
Parcel Identification	Address: (if different than the property address shown on front of this form)
	City _____ County _____ State _____ Zip _____
	I am applying for exemption of: (mark all that apply)
	<input type="checkbox"/> Personal Property (equipment & furnishings) <input type="checkbox"/> Owned <input type="checkbox"/> Leased <input type="checkbox"/> Real Property (land & buildings) <input type="checkbox"/> Owned <input type="checkbox"/> Leased <input type="checkbox"/> Leasehold Excise Tax
	Personal Property Account #:
	Real Property Parcel #:
	On what date did your organization <input type="checkbox"/> purchase or <input type="checkbox"/> lease the property?
	On what date did your organization begin using this property to conduct the exempt activity?
	Does this property include a <input type="checkbox"/> parsonage <input type="checkbox"/> convent <input type="checkbox"/> caretaker residence? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Was this property exempted for the previous owner or lessee? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
Parcel Identification	Address: (if different than the property address shown on front of this form)
	City _____ County _____ State _____ Zip _____
	I am applying for exemption of: (mark all that apply)
	<input type="checkbox"/> Personal Property (equipment & furnishings) <input type="checkbox"/> Owned <input type="checkbox"/> Leased <input type="checkbox"/> Real Property (land & buildings) <input type="checkbox"/> Owned <input type="checkbox"/> Leased <input type="checkbox"/> Leasehold Excise Tax
	Personal Property Account #:
	Real Property Parcel #:
	On what date did your organization <input type="checkbox"/> purchase or <input type="checkbox"/> lease the property?
	On what date did your organization begin using this property to conduct the exempt activity?
	Does this property include a <input type="checkbox"/> parsonage <input type="checkbox"/> convent <input type="checkbox"/> caretaker residence? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Was this property exempted for the previous owner or lessee? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
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	Personal Property Account #:
	Real Property Parcel #:
	On what date did your organization <input type="checkbox"/> purchase or <input type="checkbox"/> lease the property?
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Parcel Identification	Address: (if different than the property address shown on front of this form)
	City _____ County _____ State _____ Zip _____
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	Personal Property Account #:
	Real Property Parcel #:
	On what date did your organization <input type="checkbox"/> purchase or <input type="checkbox"/> lease the property?
	On what date did your organization begin using this property to conduct the exempt activity?
	Does this property include a <input type="checkbox"/> parsonage <input type="checkbox"/> convent <input type="checkbox"/> caretaker residence? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Was this property exempted for the previous owner or lessee? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown
Make additional copies of this page as needed to apply for additional parcels	