



Application for Property Tax Exemption

Chapter 84.36 RCW

Instructions are located at the end of this form.

Email/Postmark Date: _____
Comment: _____ _____

This section is for Department of Revenue's use only

Fee Due: _____ Paid: _____ Assessment Year: _____

Registration Number: _____ - _____ County #: _____

Section 1 - Applicant Information

Name: _____
(Name of the Church or Nonprofit Organization conducting the exempt activity and claiming the exemption.)

Mailing Address: _____
Street or PO Box City State Zip

Contact Person: _____ Title: _____

Phone: _____ Email: _____

Has your organization been issued a Tax Registration Number or Unified Business Identifier by the State of Washington?
 Yes No Unknown If yes, what is your TRN/UBI number? _____

Does your organization currently have a property tax exemption on any property in Washington?
 Yes No Unknown If yes, what is your registration number? _____

Is your organization currently exempt from federal income tax under 501(c)? Yes No

Section 2 - Property Information

I am claiming exemption for: (Check all boxes that apply)

- | | | |
|--|---------------------------------|---------------------------------|
| <input type="checkbox"/> Real Property Tax (building & land) | <input type="checkbox"/> Owned | <input type="checkbox"/> Leased |
| <input type="checkbox"/> Personal Property Tax (furnishings & equipment) | <input type="checkbox"/> Owned | <input type="checkbox"/> Leased |
| <input type="checkbox"/> Leasehold Excise Tax (lease of government owned property) | <input type="checkbox"/> Leased | _____ (Government Owner/Lessor) |

Site/Location Address: _____
Street Address City County State Zip

Property ID/Parcel _____
Please use a separate application if parcels are not contiguous, adjacent, or part of a larger campus/site

1. Describe the activity conducted on or using this property and state the name of the occupant if different than applicant.

2. Was this property exempt to the previous owner or lessee? Yes No Unknown
3. Does your organization allow other individuals or organizations to rent/use this property? Yes No
4. Does this property include a parsonage convent or caretaker residence? Yes No
5. Are any buildings planned or under construction? Yes No

If yes, what is/was the start date? _____ What is the estimated completion date? _____

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Section 3 – Provide Acquisition and Use Dates

1. On what date did your organization acquire (purchase/lease) this property? _____
2. On what date did your organization begin using this property to conduct the exempt activity? _____

Applications should be submitted within 60 days of your organization’s acquisition of the property *or within 60 days of the date your organization began using the property to conduct an exempt activity, whichever is later.* Applications received after the 60-day period expires are subject to a late filing penalty which accrues at a rate of \$10 per month or portion of a month. If a late filing fee is due, we will compute it for you and notify you of the amount during the application process.

Section 4 - Documentation Confirmation

Please indicate that the following required documentation is included with this application packet:

- A copy of your Articles of Incorporation showing the stamp of the Secretary of State (include all amendments).
Churches Only: *May submit a copy of their Bylaws or Faith Statement instead of stamped articles.*
- A copy of your IRS letter, **if** your organization has been granted exemption from federal income tax under section 501(c)
- A copy of your most recent IRS Form 990 **or** a copy of your most recent annual income and expense statement*
**Financial information is not requested of Churches.*
- A copy of the deed for real property **or** a copy of the lease agreement if the property claimed is leased.
Note: *A “Deed of Trust” cannot be used to demonstrate ownership. Please submit a warranty, quit claim or similar deed.*
- A parcel map and legal description (This information can be obtained from your county assessor’s office or their website.)
- A site plan which identifies the location of buildings, parking, landscaping, and undeveloped areas (this information may be obtained from your county assessor’s office or their website, from Google or Bing maps or you may provide a hand drawn site map).
- Pamphlets, brochures, and/or letter explaining the how the property claimed is being used.
- (♦) All additional documents listed in Section 6 of this application for the activity/exemption claimed.

If your organization rents/leases or allows other individuals, groups or organizations to use the property, please provide:

- A copy of all rental or sub-leases, use agreements and occupancy agreements.

Section 5 - Certification & Refund Request

By signing this document I certify that I am an authorized representative of the applicant. 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 a part thereof, exempt from taxation. If a financial statement is attached, I certify that the income (including donations) has been applied to the actual expenses of operation, maintenance and/or capital expenditures of the property and to no other purpose. If applicable, I request a refund of property taxes under the provisions of RCW 84.36.815 and RCW 84.69.020.

Signature	Date	Printed Name
Title	Contact Phone	Email Address

Exemption Matrix

Please use the checkbox to identify the exempt activity or activities conducted on or using the property claimed.

Exempt Activity or Use	Applicable Statutes RCW 84.36.	Applicable Rule WAC 458-16-	Exempt Activity or Use	Applicable Statutes RCW 84.36.	Applicable Rule WAC 458-16-
<input type="checkbox"/> Administrative Offices Religious Org. RCW 84.36.032	032, 800, 813, 815, 820	110, 120	<input type="checkbox"/> Medical Research/Training Facility RCW 84.36.045	045, 800, 805, 813, 815	110, 120, 165
<input type="checkbox"/> Agricultural Research or Education Facility RCW 84.36.570	570, 800, 805, 810, 813, 815,	110, 120, 165	<input type="checkbox"/> Military Housing RCW 84.36.655	655, 800, 805, 813, 815	110, 120
<input type="checkbox"/> Artists – Property Used to Solicit or Collect Money – RCW 84.36.650	650, 800, 805, 810, 813, 815	110, 120	<input type="checkbox"/> Museum or Future Museum Site ♦ RCW 84.36.060	060, 800, 805, 810, 813, 815	110, 120, 165, 280
<input type="checkbox"/> Blood/Tissue Bank RCW 84.36.035	035, 800, 805, 813, 815	110, 120, 165	<input type="checkbox"/> Nature Conservancy ♦ RCW 84.36.260	260, 262, 800, 813, 815	110, 120, 290
<input type="checkbox"/> Cancer Center RCW 84.36.046	046, 800, 805, 810, 813, 815	110, 120, 165	<input type="checkbox"/> Outpatient Dialysis Facility ♦ RCW 84.36.040	040, 800, 805, 810, 813, 815	110, 120, 165
<input type="checkbox"/> Cemetery ♦ RCW 84.36.020	020, 813, 815	110, 120, 180	<input type="checkbox"/> Performing Arts Organization ♦ or Future Performing Arts Facility ♦ RCW 84.36.060	060, 800, 805, 810, 813, 815	110, 165, 282
<input type="checkbox"/> Church - RCW 84.36.020 <input type="checkbox"/> Future Church Site ♦ <input type="checkbox"/> Parsonage/Caretaker Res. ♦ <input type="checkbox"/> Convent ♦	020, 800, 813, 815	110, 120, 180, 190, 200	<input type="checkbox"/> Public Assembly Hall or Meeting Facility ♦ RCW 84.36.037	037, 800, 805, 810, 813, 815	110, 120, 165, 300
<input type="checkbox"/> Church Camp ♦ RCW 84.36.030(2)	030(2), 800, 805, 810, 813, 815	110, 120, 165 220	<input type="checkbox"/> Rebroadcast Government Radio/TV Signal – RCW 84.36.047	047, 800, 805, 813, 815	110, 120
<input type="checkbox"/> Community Celebration Facility ♦ RCW 84.36.037	037, 805, 810, 813, 815	110, 120, 165, 310	<input type="checkbox"/> Federally Incorporated Relief Organization – RCW 84.36.030(5)	030(5), 800, 805, 810, 813, 815	110, 120
<input type="checkbox"/> Consul Office/Residence RCW 84.36.010	010, 813, 815	110, 120	<input type="checkbox"/> School, College or College Foundation ♦ RCW 84.36.050	050, 800, 805, 810, 813, 815, 840	110, 120, 165, 280
<input type="checkbox"/> Day Care Center (Child) ♦ RCW 84.36.040	040, 805, 810, 813, 815	110, 120, 165, 260	<input type="checkbox"/> Sheltered Workshop for Handicapped – RCW 84.36.350	350, 800, 805, 813, 815	110, 120, 165, 330
<input type="checkbox"/> Emergency/Transitional Housing Facility ♦ RCW 84.36.043	043, 800, 805, 810, 813, 815	110, 120, 165, 320	<input type="checkbox"/> Social Service Organization ♦ RCW 84.36.030(1)	030(1), 800, 805, 810, 813, 815	110, 120, 165, 210
<input type="checkbox"/> Emergency Medical Transport (Aircraft Only) RCW 84.36.575	575, 800, 805, 813, 815	110, 120, 320	<input type="checkbox"/> Soil/Water Conservation District RCW 84.36.240	240, 800, 813, 815	110, 120
<input type="checkbox"/> Fair Association ♦ RCW 84.36.480	480, 800, 805, 813, 815	110, 120	<input type="checkbox"/> Solicitation of Gifts, Donations, or Grants for Nonprofits ♦ RCW 84.36.550	550, 805, 810, 813	110, 120, 165, 215
<input type="checkbox"/> Fire Companies RCW 84.36.060	060, 800, 805, 810, 813, 815	110, 120, 165, 284	<input type="checkbox"/> Student Loan Agency RCW 84.36.030(6)	030(6), 800, 805, 810, 813, 815	110, 120, 165, 245
Home for the Aging ♦ RCW 84.36.041 <input type="checkbox"/> HUD Facility <input type="checkbox"/> Non HUD Facility <input type="checkbox"/> Tax Exempt Bonds	041, 800, 805, 810, 813, 815	110, 120, 16A-01016A-020	<input type="checkbox"/> Very Low-Income Housing Facility ♦ RCW 84.36.560	560, 800, 805, 810, 813, 815	110, 120, 165, 560
<input type="checkbox"/> Home for the Developmentally Disabled ♦ RCW 84.36.042	042, 800, 805, 810, 813, 815	110, 120, 165	<input type="checkbox"/> Veterans Organization ♦ RCW 84.36.030(4)	030(4), 800, 805, 810, 813, 815	110, 120, 165, 240
<input type="checkbox"/> Home for the Sick or Infirm ♦ RCW 84.36.040	040, 800, 805, 810, 813, 815	110, 120, 165, 260	<input type="checkbox"/> Water Distribution Organization ♦ RCW 84.36.250	250, 800, 813, 815	110, 120
<input type="checkbox"/> Hospital ♦ RCW 84.36.040	040, 800, 805, 810, 813, 815	110, 120, 165, 260	<input type="checkbox"/> Youth Character Building Organization ♦ RCW 84.36.030(3)	030(3), 805, 810, 813, 815	110, 120, 165, 230
<input type="checkbox"/> Humane Society – RCW 84.36.060	060, 800, 805, 815	110, 120, 165, 286	<input type="checkbox"/> Other _____		
<input type="checkbox"/> Library (Free) ♦ RCW 84.36.040	040, 800, 805, 810, 813, 815	110, 120, 165, 260	<input type="checkbox"/> Other _____		

♦ Additional documents are required to be submitted with this application packet, please see Section 6.

◆ **Section 6 – Additional Documents Required** ◆

In addition to the documents requested in section 4, please provide the documents listed for your specific activity.

Cemetery (Nonprofit & For-Profit)

– Please provide a:

- copy of the cemetery plat or map; and a
- copy of your cemetery license issued by the Department of Licensing.

Church

Future Church Site

– Please provide:

- clearly established plans for financing the construction;
- the proposed architectural plans showing what portion of the property will be under actual exempt use;
- a copy of your site survey, building permit, other documents relevant to confirming an active building program.

Parsonage

– Please provide documentation confirming:

- the occupant is a licensed or ordained member of the clergy;
- the occupant is responsible for holding regularly scheduled worship services.

Convent - Please provide documentation confirming the occupants are licensed or ordained members of clergy devoted to religious life under a superior.

Caretaker Residence – Please provide a copy of the caretaker’s occupancy agreement and a list of the caretaker duties.

Church Camp – Please provide 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.

Community Celebration Facility – Please provide documentation confirming the property has been used primarily for annual community celebration events for at least 10 years.

Day Care Center (Child) – Please provide a copy of your Child Care license from the Department of Early Learning.

Emergency/Transitional Housing Facility

– Please provide:

- a description of your program or a list of the supportive services provided by your organization;
- a copy of your written length of stay policy;
- a copy of your tenant agreement;
- a tenant listing for the previous year showing names of occupants, their move-in/move-out dates, and rental amounts.

Fair Association – Please provide documentation demonstrating your organization sponsors a fair which receives support from the Department of Agriculture “Fair Fund.”

Home for the Aging HUD Facility

– Please provide:

- 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;
- 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; indication of the units for which the home receives a HUD subsidy; and the annual household income.

Home for the Aging Non HUD Facility

– Please provide:

- 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; the annual household income, and a description of the assisted living services (if provided).
- Applicant must also file an income verification form REV 64 0043 with their County Assessor’s Office for each eligible resident.

Home for the Aging Tax Exempt Bond Facility

– Please provide:

- 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.

Home for the Developmentally Disabled

– Please provide:

- a tenant listing showing the names of all occupants, move-in dates, and rental amounts;
- a copy of your license or certification for this facility;
- proof of tenant eligibility (provided by DSHS – Division of Developmental Disabilities).

Home for the Sick or Infirm – Please provide a copy of the facility’s license issued by the Department of Health.

Hospital

- Please provide a copy of the hospital:
 - Department of Health Certificate of Need;
 - Department of Health Construction Review Packet;
 - Department of Health Hospital Acute Care License.

Library (Free) – Please provide a copy of your policies regarding use/membership, library hours, and material loan.

Museum – Please provide:

- a copy of your rental policies and rental rates;
- a list of all individual 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.

Nature 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

Outpatient Dialysis Facility - Please provide a copy of your license issued by the Department of Health.

Performing Arts Organization

- Please provide:

- a copy of the facility's rental policies and rates;
- a list of all individuals or organizations that used/rented the 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.

Public Assembly Hall or Meeting Facility

- Please provide:

- a copy of the facility's rental policies and rates;
- a list of all individuals or organizations that used/rented the 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

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;
- course catalog, schedule, and student handbook.

Social Service Organization

– Please provide:

- 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 during the previous year; or documentation confirming your organization contributed at 10% of its total annual income towards the support of social services.

Solicitation of Gifts, Donations, or Grants for Nonprofits

– Please provide:

- proof of your affiliation with a state or national volunteer charitable fund-raising organization;
- a list of services and/or goods provided by your organization and fees charged;
- a list of the organizations receiving gifts, grants, or donations from your organization.

Very Low-Income Housing Facility

– Please provide:

- copies of agreements that define the 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.

Veterans Organization - Please provide a copy of your national charter document.

Water Distribution Organization – Please provide a list of the shareholders or members receiving water.

Youth Character Building Organization – Please provide a copy of your policy statement that shows the maximum age of participants served by your organization.

Statutes & Rules

Most of the statutes and rules regarding property tax exemptions for church and nonprofit organizations are listed on the matrix. For a complete list or more detail on the qualification for each exemption, please read the statutes and rules governing the exemption:

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

FILING INSTRUCTIONS & INFORMATION

The attached application is generally used by Churches and nonprofit organizations seeking exemption from real property tax (tax on land, buildings/improvements), personal property tax (tax on moveable items such as furniture and equipment), and leasehold excise tax (a tax on the use of government owned property).

1. Read the complete form.
2. Review the Exemption Matrix and select the exemption that best fits your organization's activities.
3. Compile or prepare the documents requested in sections 4 & 6 of this application.
4. Complete Sections 1, 2 and 3 of the application.
5. Scan and email the completed application form along with the additional documentation to:

nonprofitapplication@dor.wa.gov

or send by U.S. mail to:

Department of Revenue
Property Tax Division/Exempt Property
PO Box 47471
Olympia WA 98504-7471

If mailing, please do not staple this application or submit stapled documents as all documents submitted by mail must be manually scanned into our system before we can process the application.

GENERAL INFORMATION

Nonprofit organizations and Churches, **even** though they may be exempt from federal taxes, are not generally exempt from property taxes in Washington. Unless the nonprofit organization or Church is exclusively using the property to conduct an activity specifically exempted by the Legislature, it is required to pay property taxes in the same manner as other entities. The exempt activities are found in Chapter 84.36 of the Revised Code of Washington (RCW) additional information regarding these exemptions is located in Chapter 458-16 of the Washington Administrative Code (WAC). A helpful reference matrix is included with this application.

OWNERSHIP

Generally, ownership by a Church or nonprofit entity is required to qualify for exemption. However, some statutes allow nonprofit organizations to lease property and remain eligible for exemption. In these cases the lease must transfer the responsibility for the property taxes to the nonprofit.

FILING DATE

Applications are due within 60 days of acquiring the property and/or converting the property to an exempt use. Applications requesting a retroactive exemption are accepted as long as it is filed within three years of the date the taxes were due. Late or retroactive applications are subject to late filing penalties. No fee applications are accepted annually between January 1 and March 31 for applicants simply seeking exemption in the following year. Again, these applications, if submitted after March 31, are subject to a late filing penalty.

NOTIFICATION & RIGHT TO APPEAL

After the Department of Revenue (DOR) has completed review of your application, a written determination letter will be issued to you and to 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 (Board). Your appeal must be filed with the Board within 30 calendar days of the date the determination was mailed, as evidenced by the postmark. You must allow for mailing time within the 30 day period. To obtain an appeal form, call the Board at (360) 753-5446 or visit their website at www.bta.state.wa.us.

RENEWING THE EXEMPTION

Once an exemption is established, it must be renewed by March 31 each year. The Department of Revenue mails a renewal notice annually in January. The notice reminds the Church or nonprofit organization to renew online at www.dor.wa.gov using the "My account" program. The renewal process cannot be used to add property to an existing exemption. Organizations wanting to add previously taxed property to an existing exemption must file a new application.

JEOPARDIZING THE EXEMPTION

Washington's laws and rules restrict the manner in which property qualifying for exemption may be used. Generally, commercial activities cannot be conducted on the property. For example, if a Church receives a property tax exemption, the portion of the Church property which is used to sell goods will not be exempt because it is used for a commercial activity. The property will be placed on the tax rolls if nonexempt activities are conducted on the property, and taxes will be due from the date the nonexempt activity begins. If the nonexempt activity ceases, a new application form must be filed to reinstate the exemption. The exemption will be effective in the year following the year the property is returned to an exempt activity. Organizations must report when the manner of exempt use changes or is discontinued.

TAX ROLLBACK

Most exempt organizations are subject to a property tax rollback when they stop using their property for an exempt activity or sell it. Taxes, plus interest, may be assessed for the current year plus the three previous years. There are several exceptions to this rule. Please contact the DOR's Exempt Property Tax Section for more information.

EXCLUSIVE USE REQUIRED

Property must be used exclusively to conduct the exempt activity to qualify for exemption. Property may be exempt in part if a portion of the property does not qualify for the exemption.

FOR ASSISTANCE OR QUESTIONS ON THIS FORM

Please contact the Exempt Property Tax Section of the Department of Revenue at (360) 534-1400.