



Application for Property Tax Exemption

[Chapter 84.36 Revised Code of Washington](#)

Nonprofit entities, even though they may be exempt from federal taxes, are not exempt from property taxes in Washington State. Nonprofit's must apply for a property tax exemption using the attached application form.

Filing Instructions & Information

Step 1 - Read the complete application form and applicable RCW /WAC.

Step 2 - Review the matrix and verify that your organization has **all** the documentation required to apply.

Step 3 - Compile all documents requested in the matrix.

Step 4 - Complete the application form using the compiled data/documents.

Step 5 - Submit the attached application form along with all required documents:

By Email: nonprofitapplication@dor.wa.gov

By Mail:

Department of Revenue

PO BOX 47471

Olympia WA 98504-7471

Filing Deadline Application are due within 60 days of either acquiring the property or converting the property to an exempt use (whichever is later). Applications seeking a retroactive exemption are accepted if the application is filed within three years of the date the taxes were due. Late or retroactive application are subject to late filing fee. After receipt of your application, the Department will calculate the fee (if applicable) 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 the same campus or site. Please submit a separate application for each separate location.

Exclusive Use Required To qualify, property must be exclusively used to conduct the exempt activity. Property may be exempt in part if a portion of the property does not meet the requirements for the exemption.

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 nonprofit 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.

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.

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 or visit the property tax page at dor.wa.gov. 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.

MATRIX & Required Documentation See chapter 84.36 RCW for a complete list	Exemption applies to property:			Submit these required documents:			
	Owned by Applicant	Leased by Applicant	Applicant's Leasehold	Deed or Lease (as applicable)	Personal Property Listing (PPL)	Proof of IRS 501(c) Status	Other (See below)
RCW 84.36. Home Ownership Development (SSB 6211)	X	N/A	X	X	N/A	X	
RCW84.36.020(1) - Cemetery	X	N/A	X	X	X		License-DOL
RCW 84.36.020(2) - Church	X	N/A	X	X	X		
RCW 84.36.020(2) - Future Church Site (Land only)	X	N/A	X	X	N/A		Future
RCW 84.36.020(2) - Parsonage	X	N/A	X	X	N/A		Clergy
RCW 84.36.020(2) - Church Caretaker's Residence	X	N/A	X	X	N/A		Agree
RCW 84.36.020(2) - Convent	X	N/A	X	X	X		Clergy, Tenant
RCW 84.36.030(1) - Social Service Organization	X	N/A	X	X	X		Service
RCW 84.36.030(2) - Church Camp	X	N/A	X	X	X		Calendar
RCW 84.36.030(3) - Youth Character Building Organization	X	N/A	X	X	X		Youth, Program
RCW 84.36.030(4) - Veteran's Organization	X	N/A	X	X	X		VET, Calendar
RCW 84.36.032 - Administrative Office - Religious Organizations	X	N/A	X	X	X		
RCW 84.36.035 - Blood/Tissue Bank	X	X	X	X	X	X	License - DOH
RCW 84.36.037 - Public Assembly Hall	X	N/A	X	X	X		Calendar, Use
RCW 84.36.040(1)(a) - Child Day Care Center	X	X	X	X	X		License - DEL
RCW 84.36.040(1)(d) - Home for the Sick or Infirm	X	X	X	X	X		License-DOH
RCW 84.36.040(1)(e) - Hospital- Nonprofit (Acute Care)	X	X	X	X	X		License-DOH
RCW 84.36.040(1)(f) - Dialysis Facility	X	X	X	X	X		License-DOH
RCW 84.36.040(2) - Hospital- Public (Leased Property Only)		X	X	X	X		License-DOH
RCW 84.36.041 - Home for the Aging (HOA)	X	X	X	X	X	X	HOA, Tenant
RCW 84.36.042 - Home for the Developmentally Disabled	X	X	X	X	X	X	DDH, Tenant
RCW 84.36.043 - Emergency or Transitional Housing Facility	X	X	X	X	X		Program, Tenant
RCW 84.36.045 - Medical Research/Training Facility	X	X	X	X	X		Program
RCW 84.36.046 - Cancer Clinic or Center	X	X	X	X	X	X	License DOH
RCW 84.36.050 - School, College or College Foundation	X	X	X	X	X	X	School
RCW 84.36.060(1) - Museum (Existing or Future*)	X	N/A	X	X	X		*Future
RCW 84.36.060(1)(b) - Performing Arts Facility (Existing or Future*)	X	X	X	X	X		*Future
RCW 84.36.060(1)(d) - Humane Society	X	N/A	X	X	X		Program
RCW 84.36.250 - Water Distribution Organization	X	N/A	X	X	X		Water
RCW 84.36.260 - Nature Conservancy (Real Property Only)	X	X	X	X	N/A	X	Plan
RCW 84.36.350 - Sheltered Workshop (Rehabilitation Facility)	X	X	X	X	X		Program
RCW 84.36.560 - Very Low-Income Housing Facility (VLIH)	X	X	X	X	X	X	VLIH
RCW 84.36.570 - Agricultural Research and Education Facility	X	N/A	X	X	X	X	Program
OTHER - See Chapter 84.36 RCW for a complete list of exemptions				X	X		

Description of the required documentation to submit with the application. Do not submit an incomplete application.

Agree	Provide a copy of the caretaker's occupancy agreement/lease and list of duties.
Calendar	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.
Clergy	Provide documentation that the occupant(s) is a licensed or ordained member of the clergy.
DDH	Provide a letter from DSHS confirming each tenant is Developmentally Disabled and has been determined eligible to receive services.
DEED	DEED or LEASE: Please provide a copy of <u>all</u> deeds, leases and rental/use agreements concerning the property under application (include all sub-leases).
Future	Provide copies of your finance plan, architectural plans, site survey, building permit, and other documents relevant to confirming an active building program is in progress.
HOA	Provide a description of the varying levels of care/supervision provided at the facility. HUD FACILITY - Provide a copy of your HUD Contract. BOND Facility - provide a copy of your regulatory agreement. INCOME VERIFICATION FACILITY - provide form REV 64 0043 for each tenant. Provide a tenant listing for the previous year showing the name and age of occupant(s), unit #, move in/out dates, household income, care/supervision received, and rental amount paid.
IRS	A copy of any current letter issued by the Internal Revenue Service that exempts the applicant organization from federal income taxes.
License	Provide a copy of your applicable license (i.e. Department of Health-DOH, Department of Early Learning-DEL, Department of Licensing- DOL).
Plan	Provide a detailed description of the conservation's purpose, plan and describe activity taking place on the property.
PPL	PERSONAL PROPERTY LISTING: A copy of you most recent personal property listing as filed with you county assessor office.
Program	Provide a description of your program and or service.
School	Provide copy of your accreditation by the Superintendent of Public Instruction <u>or</u> a copy of your certification by an external agency which certifies educational institutions. Provide copy of or web link of your course catalog, copy of your class schedule and a co the student handbook.
Service	Provide copy of your sliding fee scale with the number of clients served in each category during the previous year at this location <u>or</u> documentation confirming this location contributed 10% or more of its annual income towards the support of social services. See WAC 458-16-210(3)(a) for more information on demonstrating and documenting charitable gift & giving.
Tenant	Provide a tenant listing for the previous year showing names of occupants, their move-in/move-out dates, income level, and rental amount. NOTE: Convent listing does not require income.
Use	Provide a copy of the facility's rental policies, rental contract and rate/fee schedule.
VET	Provide a copy of your national charter document.
VLIH	Provide a residential tenant list showing the unit number, name of the tenant occupying the unit as of January 1 of the previous year, total number of tenants in unit, and the annual household income; 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 sources listed in RCW 84.36.560(1)(c).
Water	Provide a list of the shareholders or members & addresses and a list of addresses receiving water.
Youth	Provide a copy of your policy statement showing the maximum age of participants served by your organization



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This area to be completed by Department of Revenue Only

Registration #: _____ County #: _____ Fee: \$ _____ Post Date: _____
Scan Date: _____

Applicant Information	Form is to be completed by the organization that is conducting the activity occurring on/using the property				
	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#: _____		

Property Identification	Address/location of the 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) <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 #: _____

Activities Conducted	I am applying for exemption under RCW: _____ <small>See matrix for a list of the most common property tax exemption</small>					
	On what date did your organization acquire (purchase/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, or <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	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 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: _____		

PO Box 47471
Olympia WA 98504-7471
(360) 534-1400

Additional Property

One application can be used to apply for single location, campus or site consisting of multiple parcels.

Property #2	Address: (if different than shown on front of this form)		City	County	State	Zip
	I am applying for exemption of: (mark all that apply)				Personal Property Account #:	
	<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					
	On what date did your organization acquire (purchase/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, or <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	
Property #3	Address: (if different than shown on front of this form)		City	County	State	Zip
	I am applying for exemption of: (mark all that apply)				Personal Property Account #:	
	<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					
	On what date did your organization acquire (purchase/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, or <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	
Property #4	Address: (if different than shown on front of this form)		City	County	State	Zip
	I am applying for exemption of: (mark all that apply)				Personal Property Account #:	
	<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					
	On what date did your organization acquire (purchase/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, or <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	

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