

A list of all the members of the Exemption & Deferral Program and their contact information is provided in the student materials.

Property Tax Exemptions: Nonprofit, Tribal & Others

Administered by DOR

- Qualifying nonprofits
- LET – Government owned property leased to NP
- Tribal owned
 - Essential government services
 - Economic development
 - PILT
- LET – Government owned property leased to NP
- Public hospitals leasing property

Administered by County Assessor

- Government owned
- Tribal – USA owned In Trust for the Tribe or its members
- Improvements to single-family dwellings
- Historic Property

Administered by City or County Governing Authority

- MFTE – Multi-family tax exemption
- Industrial/manufacturing facilities



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In Washington State, all property is subject to taxation unless there is a specific exemption provided by law.

Most property tax exemptions are found in RCW chapter 84.36.

Exemptions can be applied to real property, personal property, and leasehold excise tax.



Most exemption applications processed by our department are for property owned by nonprofit organizations in the state of Washington. Not all nonprofit organizations qualify for a property tax exemption. Those that may be eligible are authorized by RCW chapter 84.36 and WAC chapter 458-16.

In 2022, the department processed almost 600 new applications from nonprofit organizations seeking exemption from property tax.

We have a team of seven auditors that are each assigned to different counties across the state.



There are over 49 different nonprofit property tax exemptions.

The requests we see most frequently include:

- RCW 84.36.020 Church, Parsonage, Convent, Caretaker's Residences & Cemeteries
- RCW 84.36.030 Social Services
- RCW 84.36.060 Museums and Performing Arts Facilities

Our team is working to create educational materials regarding the various exemptions. A brochure for each exemption type is in the works and a copy of the brochures created for church exemptions and public assembly halls are included in the student materials.

Approval Process

- Application
- Analyze
- Site visit
- Audit report
- Review
- Determination



A copy of the Application for Nonprofit Property Tax exemption is included in the student materials and is also available on our website at dor.wa.gov.

Approximately 95% of the applications received are processed within our 60-day goal.

Determinations

PROPERTY TAX EXEMPTION DETERMINATION

This determination is your official record of exempt status and should be kept in your permanent file. In addition to the property listed, this determination includes all personal property owned by the applicant, used exclusively for the exempted purpose, and located onsite. Any errors or omissions must be brought to our attention immediately. If you have additional questions regarding this determination letter, please contact Amber Cervantes at AMBERC@DOR.WA.GOV or by calling (360) 534-1412.

Your exempt status was determined under the following law(s):
RCW 84.36.043 TRANSITIONAL HOUSING

Occupant/Location Address:

HENDRICK HOUSE
416 NW 78TH ST
VANCOUVER, WA 98665

Registration Number: 14070-001
County: Clark

Location Comments: AN EXEMPTION IS GRANTED FOR THE TAX YEAR(S) SHOWN. TO CONTINUE THE EXEMPTION, THE APPLICANT MUST SUBMIT AN ANNUAL RENEWAL DECLARATION.

001 Parcel Number: 97975150 Tax Years: 2020, 2021, 2022, 2023
Status: Exempt
Legal Description: LOTS 5 & 6, BLOCK 2, CASCADE VIEW TERRACE, ACC TO PLAT THOF, REC IN VOL F OF PLATS, PG 9; EXC THAT PTN OF LOT 6, BLOCK 2, CASCADE VIEW TERRACE, ACC TO PLAT THOF, REC IN VOL F OF PLATS, PG 9, CONV TO TUSCANY HOMES LLC AND TROY R. MOREY ON AUGUST 30, 2013 UNDER AFN 5010176.
Status Comments:

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When the Department approves or denies an exemption, a determination is issued.

A copy of the determination is mailed to the applicant and a copy of the determination is emailed to the County Assessor.

The applicant has 30 days to appeal a taxable determination.

The determination will indicate whether the parcel is Exempt, Partial, or Taxable and will state the tax years the determination applies to.

Once a determination is issued, it remains in effect until another determination for the same property is issued.

Determinations - Partial

Location Comments: THIS PROPERTY IS APPROVED FOR EXEMPTION IN "TOTAL" AS A HOME FOR THE AGING FOR THE 2021 TAX YEAR UNDER RCW 84.36.041. THE DETERMINATION IS BASED ON 52 UNITS QUALIFYING BY INCOME THROUGH THE APPLICATION PROCESS FILED WITH THE COUNTY ASSESSOR. THE CALCULATION FOR EXEMPTION IS $52 / 75 = 69\%$ INCOME QUALIFYING UNITS. SINCE 50% OR MORE OF THE UNITS QUALIFIED BY INCOME, THE PROPERTY RECEIVES A 100%

001 Parcel Number: 359960-0080 Tax Years: 2021
Status: Partial
Legal Description:

Status Comments: FLAT DUCK 1 PARCEL 3-0-1-0
THE EXEMPT PORTION OF THIS PARCEL IS SUBJECT TO THE ANNUAL CALCULATION SHOWN ABOVE. THE ENTIRE PARCEL IS SUBJECT TO THE FOLLOWING RESTRICTION: 99.3% OF THE BUILDING AND LAND IS EXEMPT AND THE BEAUTY SALON AREA IS TAXABLE.

When the determination is for a partial exemption, the comments should explain which portions of the property qualify for exemption and which portions of the property should remain taxable.


Some types of exemptions (Homes for the Aging and Income Qualified Housing) require a periodic recalculation of their exemption percentage. They may qualify for a "total" exemption based on the calculation, but still only receive a "partial" exemption on the parcel. In that case, the "total" exemption is only applied to the portion of the property receiving the exemption.

The contact information for the issuing auditor is on each determination – feel free to reach out with questions.

Annual Renewals

You must renew your property tax exemption each year. To renew, go to:

<https://secure.dor.wa.gov/home/Login>

- ① Log in to Secure Access Washington (SAW). 
- ② Select the link to "Renew property tax exemption" located under the Property Tax heading.
- ③ Enter the registration number and access code, printed on the front of this postcard, then follow the screen prompts.

For help using the online renewal system, or to request a paper renewal form, call 360-534-1372.

For questions about your exemption, or to report property use changes, please contact your designated Nonprofit Property Tax Auditor.

Mark Baca markba@dor.wa.gov

Territory #4

Chris Baker chrisba@dor.wa.gov

Territory #6

Tonya Boren tonyab@dor.wa.gov

Territory #2

Shabnam Carman shabnamc@dor.wa.gov

Territory #3 & #1

Andre Douglas andredo@dor.wa.gov

Territory #7 & #1

Kim Lipscomb kimi@dor.wa.gov

Territory #8 & #1

Irene Matsuoka irenem@dor.wa.gov

Territory #5



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Most organizations that are approved for an exemption are required to complete a renewal each year by March 31 to confirm the use and ownership of the property has not changed.

Some that do not have to renew annually include:

- Nonprofit cemeteries
- Low-income homeownership
- Most tribal (except economic development)
- Income qualified housing (every 3 years)

A reminder to renew is mailed annually by January 1 to all organizations required to renew that year.

A determination removing the exemption is issued for any organization that has not submitted a complete renewal by November 30.

10,775 renewals were processed in 2022.



RCW 84.36.805 allows for loan or rental of exempt property for up to 50 days in a year. Of those 50 days, up to 15 may be for commercial/business activities.

The loan and rental special notice is included in the student materials and contains additional information.

Changes in the use of exempt property need to be reported to the department within 60 days of the change.



Tribal Exemptions

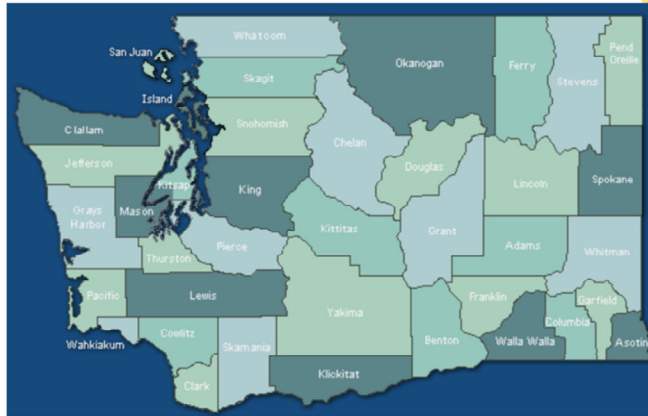
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RCW 84.36.010 provides a property tax exemption for property owned “in fee” by a federally recognized tribe and used by the tribe for Essential Government Services.

Tribes need to submit their applications to the Department by October 1 each year for exemption to begin in the following year.

The most recent special notice relating to tribal exemptions is included in the student materials.

Find Exempt Parcels by County




A parcel lookup tool is available for the public on the DOR website, which includes all parcels granted an exemption except property owned by tribes.

The PTRC website, for property tax administrators, includes all parcels granted an exemption by the department, including tribal property.

Both databases are updated on a monthly basis.


The parcel exemption information is the same as the information provided to each county annually that is sent no later than August 31.

- It's very important to compare the Assessor's database of exempt property with the information sent by the department in order to identify property that may be receiving an exemption in error, or that may not have had an exemption applied properly.



Pop Quiz

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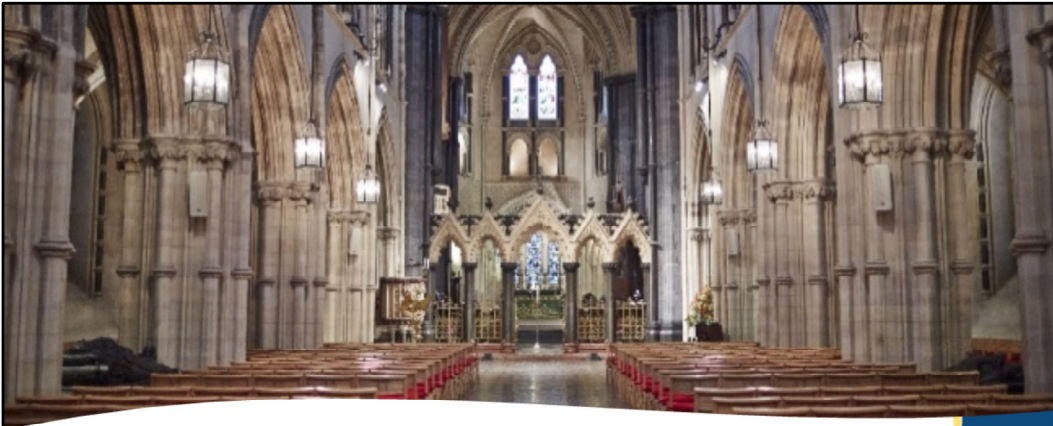


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Do all nonprofit organizations receive a property tax exemption in Washington State?

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Church A owns a church and uses it for regularly scheduled services on Sunday. Church A rents the sanctuary to Church B for services on Saturdays. Will this jeopardize the exemption for Church A?



Where does a taxpayer apply for exemption from property taxes for an improvement made to a single-family dwelling?

