

CHAPTER 131.

[H. B. 177.]

EXEMPTIONS FROM TAXATION.

Amends
Rem.-Bal.
§ 9098, by
including
non-sectarian
religious
societies,
free art,
scientific and
historical
collections
and humane
societies.

AN ACT relating to revenue and taxation and amending section 9098 of Remington and Ballinger's Annotated Codes and Statutes of Washington.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. That section 9098 of Remington and Ballinger's Annotated Codes and Statutes of Washington, be amended to read as follows:

Exemptions. Section 9098. Exemptions.

All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All lands used exclusively for public burying grounds or cemeteries, all churches built and supported by donations whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity, together with a parsonage; *Provided,* That in any case the area exempted shall include all ground covered by such churches and parsonages and the structures and ground necessary for street access, light and ventilation, but the area of unoccupied ground exempted in connection with both church and parsonage under this proviso shall not exceed the equivalent of 120 by 120 feet. The parsonage need not be on land contiguous to the church property if the total area exempted does not exceed the area above designated. *Provided,* That such grounds are used wholly for church purposes and not otherwise; also the property of other non-sectarian organizations or associations, organized and conducted primarily and chiefly for religious purposes and not for profit, which shall be wholly used, or to the extent solely used for the religious purposes of such associations, or for the educational, benevolent, protective or social departments growing out of, or related to, the religious work of such associations:

Cemeteries.

Churches and parsonages.

Non-sectarian organizations for religious purposes.

Provided such purposes are for the general public good and such properties are devoted to the general public benefit; also all art, scientific or historical collections of associations, maintaining and exhibiting such collections for the benefit of the general public and not for profit.

Art. scientific
and historical
collections.

Second. All property, whether real or personal, belonging exclusively to any school district, county, municipal corporation, the state, or to the United States.

Public
property.

Third. All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safekeeping thereof, and for the meetings of fire companies, providing that such belongs to any town or fire company organized therein.

Fire engine
houses and
equipment.

Fourth. All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by the public donations or private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the purposes of such institutions, and the grounds, whenever such libraries, orphanages, institutions, homes and hospitals are built and when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this chapter, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be ex-officio trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption

Libraries,
orphanages,
reformatory
institutions,
homes for
aged,
hospitals.

Investigation
by state
board of
health and
local au-
thorities.

Affidavits of
receipts and
disburse-
ments.

from taxation under this chapter shall make oath before the assessor that the income and the receipts thereof including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath make annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived and the object to which disbursements have been applied, and shall furnish in the said report full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

Report on
vital
statistics.

Fifth. All ships, vessels and boats in actual construction and all materials, especially designed and set apart for the construction of any such ship, vessel or boat in process of building within this state, shall be exempt from taxation.

Ships and
boats under
construction.

Sixth. The personal property of each head of a family or widow liable to assessment and taxation of which such individual is the actual and *bona fide* owner to an amount of three hundred dollars; *Provided*, That each person shall list all of his personal property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder. The property owned by humane societies in this state in actual use by such societies not exceeding ten thousand dollars in taxable value owned by any society.

\$300 of
personal
property.

Humane
societies.

Passed the House March 6, 1915.

Passed the Senate March 10, 1915.

Approved by the Governor March 17, 1915.