

Loss caused  
by keeper or  
employees.

standing said property may be of greater value, unless by special arrangement in writing with such proprietor, keeper, owner, operator, lessee or manager; *Provided, however,* That in case of such deposit of such property, the proprietor, keeper, owner, operator, lessee or manager of such hotel, lodging house, or inn, shall in no event be liable for loss or destruction thereof, or damage thereto, unless caused by the theft or gross negligence of such proprietor, keeper, owner, operator, lessee, or manager, of his, her, their, or its agents, servants or employees.

Passed the House March 2, 1933.

Passed the Senate March 7, 1933.

Approved by the Governor March 15, 1933.

---

## CHAPTER 115.

[S. B. 219.]

### EXEMPTION OF REAL AND PERSONAL PROPERTY.

AN ACT relating to taxation and to the exemption of real and personal property from taxation and amending section 1, of chapter 126 of the Session Laws of 1929, which amended section 7 of chapter 130 of the Laws of the Extraordinary Session of 1925.

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

SECTION 1. That section 1 of chapter 126 of the Session Laws of 1929, which amended section 7 of chapter 130 of the Laws of the Extraordinary Session of 1925 be amended to read as follows:

Section 7. All real and personal property now existing, or that shall be hereafter created or brought into this state, shall be subject to assessment and taxation for state, county and other taxing district purposes as provided by law, upon equalized valuations thereof, fixed with reference

Amends  
§ 1, ch. 126,  
Laws of  
1929; § 7,  
ch. 130, Ex.  
Laws of  
1925.

thereto on the first day of March at 12 o'clock meridian, in each and every year in which the same shall be listed, except as hereinafter provided.

The following property, to the extent herein limited, shall be exempt from taxation:

*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 ground whereon such churches are built, not exceeding five acres in area upon which any cathedral or church of any recognized religious denomination is or shall be built, 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 x 120 feet, except as hereinabove mentioned. 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; also the property of non-profit organizations or associations engaged in character building in boys and girls under twenty-one years of age, to the extent such property is necessarily employed and devoted solely to the said objects: *Provided*, Such purposes are for the general public

Exemptions :  
property  
used for,

cemeteries,

churches.

Area limited.

Unoccupied  
ground.

Property of  
other groups  
religious in  
character.

Character  
building.

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; also all the property of all organizations and societies of veterans of any war of the United States recognized as such by the United States war department, which shall have national charters, and which shall have for their general purposes and objects, the preservation of the memories and associations incident to their war service and the consecration of the efforts of their members to mutual helpfulness and to patriotic and community service to state and nation, provided such property shall be primarily used in such manner as may be reasonably necessary to carry out the purposes and objects of such societies.

Exhibits,  
non-profit.

Veterans'  
societies.

Publicly  
owned.

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

Firefighting  
equipment.

*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.

Institutions:  
supported by  
donations.

*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, including any portion of the hospital building or other buildings in connection therewith, used as a nurses' home or residence for persons engaged in the operation thereof, or employees, or being operated as a portion of the hospital unit, when such institutions are supported in whole or in part by 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, together with all real and personal property owned or used as a part of such institutions, 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 act, the state board of health shall have access to the books of such institutions and the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this act 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 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.

Determina-  
tion of  
exemption.

Investigation  
of books.

*Fifth.* All property, real and personal, owned by or used for any school or college in this state, supported in whole or in part by gifts, endowments, or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms: *Provided*, That said property is used solely for educational purposes (or the revenue therefrom be devoted exclusively to the support and maintenance of such institution): *And provided, further*, That the real property so exempt shall not exceed forty acres in

Endowed  
schools.

Exclusive  
use.

Acreage  
limited.

Only one exemption allowed.

Leased or rented.

Filing of statement listing property.

Records accessible.

extent and shall be used exclusively for college or campus purposes, or for dormitories or as a community residence for teachers or employees: *Except, however,* That any school of collegiate grade and accredited by the state board of education shall be entitled to an exemption of not more than forty acres of real property used exclusively for said purposes, but no corporation shall be entitled to more than one such larger exemption, and where the college is under the direction or control of any religious denomination such larger exemption shall be allowed to one college only directed or controlled by such religious denomination: *And provided, further,* That real property owned or controlled by such institution and/or leased or rented by them for the purpose of deriving revenue therefrom shall not be exempt from taxation under the provision of this section. Before any exemption provided for by this subdivision shall be allowed for any year, the institution claiming such exemption shall file with the county assessor of the county wherein such property is situated and subject to taxation, on or before the first day of March in such year, a statement verified by the oath of the president, treasurer, or other proper officer of such institution, containing a list of all property claimed to be exempt, the purpose for which the same is used, the revenue derived from the same for the preceding year, the use to which such revenue was applied, the number of students in attendance at such school or college, and the total revenues of the same with the source from which the same was derived, and the purposes to which such revenues were applied, giving the items of such revenues and expenditures in detail. The county assessor of the county wherein such property is subject to taxation and such exemption is claimed, shall at all times have access to the books and records of such institution in order to deter-

mine whether any property claimed to be exempt from taxation should be exempted under the provisions of this section.

*Sixth.* All household goods and furnishings in actual use by the owner thereof solely and exclusively for the purpose of equipping and outfitting his residence or place of abode. } Vetoed.

*Seventh.* 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. } Humane societies.

*Eighth.* And the property herein declared to be exempt upon which a tax is now claimed, or is owing, is hereby declared to be exempt from the payment of such tax, and the assessor in the preparation of detail and assessment lists made after the passage of this act shall give effect to all of the provisions hereof. } Vetoed.

*Ninth.* If any provision or exemption provided for in this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of this act as a whole or of any provision or exemption not adjudged invalid or unconstitutional. } Partial invalidity.

Passed the Senate February 20, 1933.

Passed the House March 1, 1933.

Approved by the Governor March 15, 1933, with the exception of items 6 and 8, which are vetoed.