

Effective
immediately.

SEC. 16. It is hereby adjudged and declared that existing conditions are such that this act is necessary for the immediate preservation of public peace, health and safety; and an emergency is hereby declared to exist; this act shall take effect and be in full force and effect from and after its passage.

Passed the House December 27, 1933.

Passed the Senate January 5, 1934.

Approved by the Governor January 13, 1934.

CHAPTER 19.

[H. B. 51.]

EXEMPTION OF REAL AND PERSONAL PROPERTY FROM TAXATION.

AN ACT relating to taxation and to the exemption of real and personal property from taxation and amending section 1, chapter 115, Session Laws, 1933, which amended section 1, chapter 126, Session Laws, 1929, which amended section 7, chapter 130, Laws of Extraordinary Session, 1925, and declaring that this act shall take effect immediately.

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

Amends
§ 1, ch. 115,
Laws 1933;
§ 1, ch. 126,
Laws 1929;
§ 7, ch. 130,
Laws 1925
Ex. Sess.

SECTION 1. That section 1, chapter 115, Session Laws, 1933, which amended section 1, chapter 126, Session Laws, 1929, which amended section 7, chapter 130, Laws of Extraordinary Session, 1925, be and the same is amended to read as follows:

Property
subject to
assessment.

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 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.

When.

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

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 good and such properties are devoted to the general public benefit; also all art, scientific or historical collections of associations, maintaining and exhibit-

Public cemeteries.

Churches.

Parsonage.

Grounds not exceeding 120x120.

Non-sectarian organizations.

Art, scientific or historical collections.

Property of war veterans organizations.

ing 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.

Public property.

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

Fire engines, buildings and 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.

Public libraries, orphanages, reformatories, homes for aged and infirm, hospitals.

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 institu-

tions, 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.

Investigation by state and local authorities.

Oath of superintendent or manager.

Annual report of receipts and disbursements.

Vital statistics.

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 extent and shall be used exclusively for college or campus purposes, or for dormitories or as a community residence for teachers or employees: *Ex-*

Property of schools and colleges.

Limitation on real estate exemptions.

cept, 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[s] 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 determine whether any property claimed to be exempt from taxation should be exempted under the provisions of this section.

Institution
to file
statement.

County
assessor to
have access
to books.

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.

\$300 exemption personal property.

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. 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.

Invalidity of part not to affect balance.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions and shall take effect immediately.

Effective immediately.

Passed the House January 5, 1934.

Passed the Senate January 5, 1934.

Approved by the Governor January 13, 1934.