

SENIOR CITIZENS CENTER



2025 tax preference review:

Multipurpose Senior Citizen Centers

Legislative Auditor's conclusion

The preference meets the inferred objective of treating nonprofit multipurpose senior centers like government-owned senior centers. More than half of the nonprofit senior centers that qualified for the preference were not exempt from property tax under another preference.

Key points

- The preference provides an exemption from state and local property taxes for eligible nonprofit multipurpose senior centers.
- The inferred objective of the preference is to treat nonprofit multipurpose senior centers like government-owned senior centers for the purposes of property taxes.
- Fourteen (56%) of 25 senior centers with an exemption in 2024 did not claim other property tax exemptions before the preference was enacted in 2017.

Tax detail

Tax type: Property tax

Beneficiary savings: \$505,000 (calendar years 2026-2027)

Expiration date: January 2028

RCW:

RCW 84.36.670

Read the full report: leg.wa.gov/jlarc/Audits

Recommendation to the Legislature

- 1. The Legislature should continue the tax preference.
 - The preference meets the inferred objective of treating nonprofit senior centers the same as government-owned senior centers for the purposes of property taxes.
 - The Legislature could also consider making the tax preference permanent, like the property tax exemption for government-owned property.

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The preference provides a property tax exemption for multipurpose senior centers run by nonprofit senior citizen organizations

Beneficiaries may claim exemptions for all of the following:

- Land and buildings (real property). Beneficiaries can claim the exemption for multiple parcels.
- Equipment, furnishings, and other movable items (personal property).

The inferred objective of the preference is to provide equal tax treatment

Multipurpose senior centers

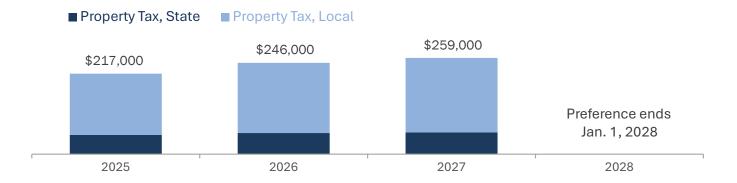
Multipurpose senior centers are community facilities that provide a broad spectrum of services to older adults. These services may include health, social, nutritional, educational, and recreational services.

- Joint Legislative Audit and Review Committee (JLARC) staff infer the objective of the preference is to provide tax relief to nonprofit senior centers like that available to government-owned senior centers.
- State law exempts property belonging to federal, state, and local governments from property tax.
- By providing the property tax exemption to nonprofit senior centers, the preference meets the inferred objective.

Most senior centers did not claim another property tax exemption before the multipurpose senior centers preference

- The Legislature directed JLARC to evaluate the number of senior centers that claimed the exemption and would not have qualified for a property tax exemption prior to enactment.
- In 2024, 25 multipurpose senior centers claimed the exemption. Of these, 14 (56%) did not claim another exemption before claiming the multipurpose senior centers preference. JLARC staff assume these senior centers were not eligible for other property tax exemptions.

Beneficiary savings anticipated to be \$505,000 in 2026-2027



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