

# Multipurpose Senior Citizen Centers

PRELIMINARY REPORT | JULY 2025

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## 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.

## About this preference

<b>Estimated savings:</b> \$505,000 (calendar years 2026-2027)	<b>Tax type:</b> Property tax	<b>Expiration date:</b> January 2028
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## Executive summary

Washington provides a property tax exemption for multipurpose senior centers that are run by nonprofit senior citizen organizations. The preference may be claimed for the following:

- Land and buildings (real property).
- Equipment, furnishings, and other movable items (personal property).

## Preference meets the inferred objective

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. By providing the property tax exemption, the preference meets the inferred objective. Nonprofit and government-owned senior

centers receive similar tax treatment as neither pay property tax on qualifying property. Tax treatment differs in that only the nonprofit senior centers exemption has an expiration date.

## **Use of the preference has increased over time**

The number of exemptions under the preference has increased. In 2017, the first year the exemption was available, four beneficiaries claimed four exemptions. In 2024, 25 beneficiaries claimed 32 exemptions. Beneficiaries can claim the exemption for multiple parcels through this preference provided they meet the statutory requirements.

In 2024, nonprofit senior centers claimed exemptions for properties with a total assessed value of \$26.3 million. JLARC staff estimated beneficiary savings for nonprofit senior centers using data from county assessors:

- Beneficiary savings will be \$217,000 in calendar year 2025.
- Beneficiary savings will grow to \$259,000 in 2027.

Most of the savings are expected to shift to other property taxpayers.

## **Most senior centers did not claim another property 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. It is unclear if this meets the Legislature's goal because it did not set a target.

## **Legislative Auditor's recommendation**

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.

You can find additional information in the [Recommendations section](#).

## **Commission recommendation**

To be included in proposed final report.