

for calling special elections in the state or in the political subdivision, as the case may be.

NEW SECTION. Sec. 6. If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 7. This 1971 amendatory 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.

Passed the House May 10, 1971.

Passed the Senate May 10, 1971.

Approved by the Governor May 21, 1971.

Filed in Office of Secretary of State May 21, 1971.

CHAPTER 206

[Engrossed House Bill No. 1123]

PROPERTY TAXATION--

EXEMPTIONS FOR NONPROFIT BLOODBANKS

AND CERTAIN SCHOOLS AND COLLEGES

AN ACT Relating to property taxation; exempting the real and personal property of certain nonprofit corporations and associations from taxation; exempting certain school and college properties from taxation; amending section 84.36.050, chapter 15, Laws of 1961, as amended by section 1, chapter 55, Laws of 1970 ex. sess. and RCW 84.36.050; adding a new section to chapter 84.36 RCW; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. There is added to chapter 84.36 RCW a new section to read as follows:

The following property shall be exempt from taxation:

All property, whether real or personal, belonging to any nonprofit corporation or association and used exclusively in the business of procuring, processing, storing, distributing, or using whole blood, plasma, blood products, and blood derivatives or in the administration of such business.

Sec. 2. Section 84.36.050, chapter 15, Laws of 1961 as amended by section 1, chapter 55, Laws of 1970 ex. sess. and RCW 84.36.050 are each amended to read as follows:

The following property shall be exempt from taxation:

Property owned 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. To be exempt, such property must be used solely for educational purposes or the revenue therefrom be devoted exclusively to the support and maintenance of such institution. Real property so exempt shall not exceed four hundred acres in extent and shall be used exclusively for college or campus purposes including but not limited to, buildings and grounds designed for classrooms, dormitories, housing of faculty and other employees, dining halls, parking lots, student unions and recreational buildings, athletic buildings and all other school or college facilities, the need for which would be nonexistent but for the presence of such school or college and which are principally designed to further the educational functions of such college or schools.

Real property owned or controlled by such institution or leased or rented by it for the purpose of deriving revenue therefrom shall not be exempt from taxation under this section.

Before any exemption provided for by this section 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, on or before the first day of January in such year, a statement verified by the oath of the president, treasurer, or other proper officer of the institution, containing a list of all property claimed to be exempt, the purpose for which it is used, the revenue derived from it for the preceding year, the use to which such revenue was applied, the number of students in attendance at the school or college, the total revenues of the institution with the source from which they were 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 from the provisions of this section.

NEW SECTION. Sec. 3. 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.

Passed the House May 1, 1971.

Passed the Senate May 8, 1971.

Approved by the Governor May 21, 1971.

Filed in Office of Secretary of State May 21, 1971.