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Property & Construction Services

CHURCH PROPERTY TAX EXEMPTIONS

Question: What is a church property tax exemption?

Exemptions are based on use. A church can qualify for up to five acres tax exempt property as long as the property is used for church purposes. To qualify for an exemption on church site, the property must be owned by the church and wholly used for church purposes. That means the church property is used for purposes, such as worship, sacraments, religious education, social events for the church community, housing for the ordained priest or deacon or caretaker, a parish-sponsored activity, sports activity open to parish-at-large, a parish wedding reception or anniversary celebration, charitable purposes.

In addition, a church may share the use of their property <u>on a limited basis</u>. RCW 84.36.020 (Revised Code of Washington) and WAC 458-16-190 (Washington Administrative Code) restrict shared or rental use outside of “church purposes” by other nonprofits or schools for the sole purpose of conducting a charitable activity, and the rental fee is reasonable and devoted solely to the operation and maintenance of the property.

Under RCW 84.36.020(2)(b)(ii), the rental or use of the property by any individual, group or entity that is for-profit, may be allowed for fifty days per calendar year, and the property is not used for pecuniary gain for more than fifteen days of the fifty allowable days. Examples of the fifteen days are: Sausage Fest, Bazaars, book sales and yoga class. Careful records of this use is required for the Annual Exemption Renewal.

Contact the Office of Property & Construction Services to discuss other users of church property.

Catholic Archdiocese of Seattle

Property & Construction Services
710 Ninth Ave.
Seattle, Washington 98104
(206) 382-4851