

**Property & Construction
Services****SCHOOL PROPERTY TAX EXEMPTIONS****Question: What is a school property tax exemption?**

Exemptions are based on use. To qualify for an exemption on school site, the property must be used for school purposes. A school can have up to 400 acres exempted as long as the property is actively used for school purposes, that is promote and advance education. In addition, this would include buildings and grounds for athletic or social programs; functions of the school; housing for students; housing for religious faculty or chief administrator of the school; maintenance, storage, heating, security, food services, transportation facilities; student union or student commons buildings, a bookstore.

RCW 84.36.050 and WAC 458-16-270 govern the use of exempt school property. Sections (5) through (7) of the WAC define uses of the property that may affect the exemption and states some allowable exceptions.

Generally, another nonprofit school could use another schools property for educational purpose on a nonexclusive basis as long as the rent is reasonable and used for the operation and maintenance of the property; example, another nearby nonprofit school without an athletic field may use/rent another nonprofit school's athletic field for seasonal sports.

There may be occasion that the nonprofit school property could be used by a profit entity (user) under a limited basis and as long as the use or activity is consistent with school purposes, educational, athletic, social, etc. An example of this might be a five-day soccer sports camp whereby such a user cannot exceed the fifteen-day limitation. But, a gift store or retail store that sells a variety of merchandise or products that are not directed at school students, faculty or staff and sells on a regular and continuous basis would not be an allowable use of exempt school property Under RCW 84.36.805(8)(a) **the property can be used for non-exempt purposes for up to 50 days each calendar year and 15 of the 50 days can be used for pecuniary gain, if such use is not otherwise authorized for tax exempt purposes.**

If another nonprofit school rented/leased a property (portion of or entirely), used it exclusively for its own school purposes, and wished the property to be tax exempt, then that school would need to apply for its own school exemption with the State of Washington.

Contact the Office of Property & Constructions Services if you have questions about uses and users.

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