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HOUSE BILL 2093

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State of Washington

54th Legislature

1995 Regular Session

By Representatives Campbell, Smith, L. Thomas, McMorris, Chandler, Beeksma, McMahan, Mulliken and Lisk

Read first time 04/13/95. Referred to Committee on Agriculture & Ecology.

1 AN ACT Relating to taxation of property without water permits;  
2 adding a new section to chapter 84.36 RCW; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The intent of this act is to properly take  
5 into account the effect on property values that is caused by delays in  
6 issuing water permits by the department of ecology.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.36 RCW  
8 to read as follows:

9 Land, platted for residential development, for which an application  
10 to the appropriate water supplier or agency for residential water use  
11 has been denied, is exempt from taxation. Land assessed under chapter  
12 84.33 or 84.34 RCW is not eligible for exemption. Land used for  
13 commercial purposes is not eligible for exemption.

14 Claims for exemption under this section shall be made to the  
15 assessor each year by March 31st for exemption from taxes payable in  
16 the following year. The exemption is limited to one year. The  
17 applicant must show denial of residential water use dated within twelve  
18 months before the March 31st exemption application date.

1       The land loses its exempt status as of the date on which an  
2 application for residential water use is granted by the appropriate  
3 water supplier or agency. Land which changes from exempt to taxable  
4 status is subject to a pro rata portion of taxes as provided in RCW  
5 84.40.350 through 84.40.390.

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