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SENATE BILL 5810

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State of Washington                      60th Legislature                      2007 Regular Session

By Senators Rasmussen, Schoesler, Shin, Kastama, Morton, Sheldon, Swecker, Haugen, McAuliffe, Hargrove and Jacobsen

Read first time 02/01/2007.      Referred to Committee on Government Operations & Elections.

1            AN ACT Relating to providing property tax relief to owners of  
2 property used to conserve wildlife habitat; and amending RCW 84.34.020  
3 and 84.34.030.

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

5            **Sec. 1.** RCW 84.34.020 and 2005 c 57 s 1 are each amended to read  
6 as follows:

7            As used in this chapter, unless a different meaning is required by  
8 the context:

9            (1) "Open space land" means (a) any land area so designated by an  
10 official comprehensive land use plan adopted by any city or county and  
11 zoned accordingly, or (b) any land area, the preservation of which in  
12 its present use would (i) conserve and enhance natural or scenic  
13 resources, or (ii) protect streams or water supply, or (iii) promote  
14 conservation of soils, wetlands, beaches (~~(e)~~), tidal marshes, or  
15 wildlife habitats, or (iv) enhance the value to the public of abutting  
16 or neighboring parks, forests, wildlife preserves, nature reservations  
17 or sanctuaries or other open space, or (v) enhance recreation  
18 opportunities, or (vi) preserve historic sites, or (vii) preserve  
19 visual quality along highway, road, and street corridors or scenic

1 vistas, or (viii) retain in its natural state tracts of land not less  
2 than one acre situated in an urban area and open to public use on such  
3 conditions as may be reasonably required by the legislative body  
4 granting the open space classification, or (c) any land meeting the  
5 definition of farm and agricultural conservation land under subsection  
6 (8) of this section. As a condition of granting open space  
7 classification, the legislative body may not require public access on  
8 land classified under (b)(iii) of this subsection for the purpose of  
9 promoting conservation of wetlands or wildlife habitats.

10 (2) "Farm and agricultural land" means:

11 (a) Any parcel of land that is twenty or more acres or multiple  
12 parcels of land that are contiguous and total twenty or more acres:

13 (i) Devoted primarily to the production of livestock or  
14 agricultural commodities for commercial purposes;

15 (ii) Enrolled in the federal conservation reserve program or its  
16 successor administered by the United States department of agriculture;  
17 or

18 (iii) Other similar commercial activities as may be established by  
19 rule;

20 (b)(i) Any parcel of land that is five acres or more but less than  
21 twenty acres devoted primarily to agricultural uses, which has produced  
22 a gross income from agricultural uses equivalent to, as of January 1,  
23 1993:

24 (A) One hundred dollars or more per acre per year for three of the  
25 five calendar years preceding the date of application for  
26 classification under this chapter for all parcels of land that are  
27 classified under this subsection or all parcels of land for which an  
28 application for classification under this subsection is made with the  
29 granting authority prior to January 1, 1993; and

30 (B) On or after January 1, 1993, two hundred dollars or more per  
31 acre per year for three of the five calendar years preceding the date  
32 of application for classification under this chapter;

33 (ii) For the purposes of (b)(i) of this subsection, "gross income  
34 from agricultural uses" includes, but is not limited to, the wholesale  
35 value of agricultural products donated to nonprofit food banks or  
36 feeding programs;

37 (c) Any parcel of land of less than five acres devoted primarily to

1 agricultural uses which has produced a gross income as of January 1,  
2 1993, of:

3 (i) One thousand dollars or more per year for three of the five  
4 calendar years preceding the date of application for classification  
5 under this chapter for all parcels of land that are classified under  
6 this subsection or all parcels of land for which an application for  
7 classification under this subsection is made with the granting  
8 authority prior to January 1, 1993; and

9 (ii) On or after January 1, 1993, fifteen hundred dollars or more  
10 per year for three of the five calendar years preceding the date of  
11 application for classification under this chapter.

12 Parcels of land described in (b)(i)(A) and (c)(i) of this subsection  
13 shall, upon any transfer of the property excluding a transfer to a  
14 surviving spouse, be subject to the limits of (b)(i)(B) and (c)(ii) of  
15 this subsection;

16 (d) Any lands including incidental uses as are compatible with  
17 agricultural purposes, including wetlands preservation, provided such  
18 incidental use does not exceed twenty percent of the classified land  
19 and the land on which appurtenances necessary to the production,  
20 preparation, or sale of the agricultural products exist in conjunction  
21 with the lands producing such products. Agricultural lands shall also  
22 include any parcel of land of one to five acres, which is not  
23 contiguous, but which otherwise constitutes an integral part of farming  
24 operations being conducted on land qualifying under this section as  
25 "farm and agricultural lands"; or

26 (e) The land on which housing for employees and the principal place  
27 of residence of the farm operator or owner of land classified pursuant  
28 to (a) of this subsection is sited if: The housing or residence is on  
29 or contiguous to the classified parcel; and the use of the housing or  
30 the residence is integral to the use of the classified land for  
31 agricultural purposes.

32 (3) "Timber land" means any parcel of land that is five or more  
33 acres or multiple parcels of land that are contiguous and total five or  
34 more acres which is or are devoted primarily to the growth and harvest  
35 of timber for commercial purposes. Timber land means the land only and  
36 does not include a residential homesite. The term includes land used  
37 for incidental uses that are compatible with the growing and harvesting  
38 of timber but no more than ten percent of the land may be used for such

1 incidental uses. It also includes the land on which appurtenances  
2 necessary for the production, preparation, or sale of the timber  
3 products exist in conjunction with land producing these products.

4 (4) "Current" or "currently" means as of the date on which property  
5 is to be listed and valued by the assessor.

6 (5) "Owner" means the party or parties having the fee interest in  
7 land, except that where land is subject to real estate contract "owner"  
8 shall mean the contract vendee.

9 (6) "Contiguous" means land adjoining and touching other property  
10 held by the same ownership. Land divided by a public road, but  
11 otherwise an integral part of a farming operation, shall be considered  
12 contiguous.

13 (7) "Granting authority" means the appropriate agency or official  
14 who acts on an application for classification of land pursuant to this  
15 chapter.

16 (8) "Farm and agricultural conservation land" means either:

17 (a) Land that was previously classified under subsection (2) of  
18 this section, that no longer meets the criteria of subsection (2) of  
19 this section, and that is reclassified under subsection (1) of this  
20 section; or

21 (b) Land that is traditional farmland that is not classified under  
22 chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a  
23 use inconsistent with agricultural uses, and that has a high potential  
24 for returning to commercial agriculture.

25 **Sec. 2.** RCW 84.34.030 and 1989 c 378 s 10 are each amended to read  
26 as follows:

27 An owner of agricultural land desiring current use classification  
28 under subsection (2) of RCW 84.34.020 shall make application to the  
29 county assessor upon forms prepared by the state department of revenue  
30 and supplied by the county assessor. An owner of open space or timber  
31 land desiring current use classification under subsections (1) and (3)  
32 of RCW 84.34.020 shall make application to the county legislative  
33 authority upon forms prepared by the state department of revenue and  
34 supplied by the county assessor. The application shall be accompanied  
35 by a reasonable processing fee if such processing fee is established by  
36 the city or county legislative authority. ((Said)) The county  
37 legislative authority may not impose a processing fee when the owner of

1 farm and agricultural land classified under RCW 84.34.020(2) applies  
2 for reclassification under RCW 84.34.020(1)(b)(iii). The application  
3 shall require only such information reasonably necessary to properly  
4 classify an area of land under this chapter with a notarized  
5 verification of the truth thereof and shall include a statement that  
6 the applicant is aware of the potential tax liability involved when  
7 such land ceases to be designated as open space, farm and agricultural  
8 or timber land. Applications must be made during the calendar year  
9 preceding that in which such classification is to begin. The assessor  
10 shall make necessary information, including copies of this chapter and  
11 applicable regulations, readily available to interested parties, and  
12 shall render reasonable assistance to such parties upon request.

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