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HOUSE BILL 1770

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State of Washington                      53rd Legislature                      1993 Regular Session

By Representatives Jones, Pruitt, R. Meyers and Jacobsen

Read first time 02/08/93. Referred to Committee on Natural Resources & Parks.

1            AN ACT Relating to taxation of forest lands; amending RCW  
2 84.33.040; and adding a new section to chapter 84.33 RCW.

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

4            **Sec. 1.** RCW 84.33.040 and 1984 c 204 s 18 are each amended to read  
5 as follows:

6            Except as provided in section 2 of this act, timber on privately  
7 owned land or federally owned land shall be exempt from ad valorem  
8 taxation.

9            NEW SECTION. **Sec. 2.** A new section is added to chapter 84.33 RCW  
10 to read as follows:

11            The following tax consequences occur if a fee or charge is imposed  
12 for persons to engage in recreational activities on the forest land,  
13 including, but not limited to, hunting and camping:

14            (1) Timber on the forest land is considered as part of the value of  
15 the forest land for purposes of calculating the assessed valuation of  
16 the forest land for property tax purposes and the harvesting of timber  
17 on that forest land is not subject to the timber excise tax imposed in  
18 this chapter unless the timber is harvested at any time within five

1 years of the date the county assessor finds that a fee for the  
2 recreational use of the forest land was imposed.

3 (2) The special methodology for establishing the assessed valuation  
4 of forest land that is provided in this chapter does not apply to that  
5 forest land and the assessed valuation of that forest land must be its  
6 true and fair value.

7 Once the assessor finds that a fee or charge was imposed in a  
8 calendar year, the tax consequences under this section continue in  
9 effect until five years have elapsed since the last year in which the  
10 fee or charge was imposed.

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