- 2 **2SHB 1557** S COMM AMD
- 3 By Committee on Natural Resources & Parks
- 4 ADOPTED 4/1/97
- 5 Strike everything after the enacting clause and insert the
- 6 following:
- 7 "NEW SECTION. Sec. 1. The purpose of this act is to improve fish
- 8 and wildlife habitat, water quality, and water quantity for the benefit
- 9 of the public at large. Private property owners should be encouraged
- 10 to make voluntary improvements to their property as recommended by
- 11 governmental agencies without the penalty of paying higher property
- 12 taxes as a result of those improvements.
- 13 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 84.36 RCW
- 14 to read as follows:
- 15 (1) All improvements to real and personal property that benefit
- 16 fish and wildlife habitat, water quality, or water quantity are exempt
- 17 from taxation if the improvements are included under a written
- 18 conservation plan approved by a conservation district. The
- 19 conservation districts shall cooperate with the federal natural
- 20 resource conservation service, other conservation districts, the
- 21 department of ecology, the department of fish and wildlife, and
- 22 nonprofit organizations to assist landowners by working with them to

obtain approved conservation plans so as to qualify for the exemption

- 24 provided for in this section. As provided in subsection (3) of this
- 25 section and section 3(2) of this act, a conservation district shall
- 26 certify that the best management practice benefits fish and wildlife
- 27 habitat, water quality, or water quantity. A habitat conservation plan
- 28 under the terms of the federal endangered species act shall not be
- 29 considered a conservation plan for purposes of this exemption.
- 30 (2) The exemption shall remain in effect only if improvements
- 31 identified in the written best management practices agreement are
- 32 maintained as originally approved or amended. Improvements made as a
- 33 requirement to mitigate for impacts to fish and wildlife habitat, water
- 34 quality, or water quantity are not eligible for exemption under this
- 35 section.

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- (3) A claim for exemption under this section may be filed annually 1 2 with the county assessor at any time during the year for exemption from taxes levied for collection in the following year when submitted on 3 4 forms prescribed by the department of revenue developed in consultation 5 with the conservation district. The landowner shall certify each year that the improvements for which exemption is sought are maintained as 6 originally approved or amended in the written conservation plan. 7 claim must contain the certification by the conservation district that 8 the improvements for which exemption is sought were included under a 9 10 written conservation plan approved by the conservation district 11 including best management practices that benefit fish and wildlife 12 habitat, water quality, or water quantity.
- NEW SECTION. Sec. 3. A new section is added to chapter 89.08 RCW to read as follows:
- (1) For the purpose of identifying property that may qualify for the exemption provided under section 2 of this act, each conservation district shall develop and maintain a list of best management practices that qualify for the exemption.
- 19 (2) Each conservation district shall ensure that the appropriate 20 forms approved by the department of revenue are made available to 21 property owners who may qualify for the exemption under section 2 of 22 this act and shall certify claims for exemption as provided in section 23 2(3) of this act.
- NEW SECTION. **Sec. 4.** Section 2 of this act applies to taxes levied for collection in 1998 and thereafter."
- 26 **2SHB 1557** S COMM AMD
- 27 By Committee on Natural Resources & Parks

28 ADOPTED 4/11/97

- On page 1, line 3 of the title, after "programs;" strike the remainder of the title and insert "adding a new section to chapter RCW; adding a new section to chapter 89.08 RCW; and creating new
- 32 sections."