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SECOND SUBSTITUTE HOUSE BILL 1557

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State of Washington

55th Legislature

1997 Regular Session

By House Committee on Finance (originally sponsored by Representatives Buck, Linville, Crouse, Kastama, Hankins, Grant, Lisk, Doumit, Hatfield, Johnson and Regala)

Read first time 03/10/97.

1 AN ACT Relating to taxation of property improvements used for fish  
2 and wildlife habitat restoration and protection and water quantity and  
3 quality improvement programs; adding a new section to chapter 84.36  
4 RCW; adding a new section to chapter 89.08 RCW; and creating new  
5 sections.

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

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

15 (1) All real property improvements and personal property that  
16 benefit fish and wildlife habitat, water quality, or water quantity are  
17 exempt from taxation if the property is included in a written best  
18 management practices agreement entered into by the property owner and

1 the federal natural resource conservation service, a conservation  
2 district, the department of ecology, the department of fish and  
3 wildlife, or a nonprofit organization. A conservation district must  
4 certify that the agreement between a property owner and a nonprofit  
5 organization benefits fish and wildlife habitat, water quality, or  
6 water quantity. A habitat conservation plan under the terms of the  
7 federal endangered species act shall not be considered a best  
8 management practices agreement for purposes of this exemption.

9 (2) The exemption shall remain in effect only if improvements  
10 identified in the written best management practices agreement are  
11 maintained as originally approved or amended. Improvements made as a  
12 requirement to mitigate for impacts to fish and wildlife habitat, water  
13 quality, or water quantity are not eligible for exemption under this  
14 section.

15 (3) A claim for exemption under this section may be filed with the  
16 county assessor at any time during the year for exemption from taxes  
17 levied for collection in the following year when submitted on forms  
18 prescribed by the department of revenue.

19 NEW SECTION. **Sec. 3.** A new section is added to chapter 89.08 RCW  
20 to read as follows:

21 (1) For the purpose of identifying property that may qualify for  
22 the exemption provided under section 2 of this act, the commission  
23 shall keep a current list of property owners that manage property under  
24 a written best management practices agreement. The list may include  
25 any written agreements entered into by a property owner and the federal  
26 natural resource conservation service, a conservation district, the  
27 department of ecology, the department of fish and wildlife, or a  
28 nonprofit organization.

29 (2) The commission shall ensure that the appropriate assessor is  
30 notified of the property owners who have entered into a written best  
31 management practices agreement.

32 NEW SECTION. **Sec. 4.** Section 2 of this act applies to taxes  
33 levied for collection in 1998 and thereafter.

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