
SUBSTITUTE SENATE BILL 5315

State of Washington

55th Legislature

1997 Regular Session

By Senate Committee on Natural Resources & Parks (originally sponsored by Senators Anderson, Snyder, Loveland, Swecker, Wojahn, Morton, Oke and Rasmussen)

Read first time 03/05/97.

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 a new
5 section.

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 and personal property improvements that benefit fish
16 and wildlife habitat, water quality, or water quantity are exempt from
17 taxation if the improvement is included in a written best management
18 practices agreement as provided in section 3 of this act.

1 (2) A claim for exemption under this section may be filed with the
2 county assessor at any time during the year for exemption from taxes
3 payable the following year prescribed by the department of revenue and
4 furnished by the county assessor.

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

7 (1) For the purpose of identifying individuals that may qualify for
8 the exemption provided under section 2 of this act, the commission
9 shall keep a current list of landowners that manage property under a
10 written best management practices agreement. The list may include any
11 written agreement entered into by a landowner and the federal natural
12 resource conservation service, a local conservation district, the
13 department of ecology, or the department of fish and wildlife. A local
14 conservation district may approve a written agreement entered into by
15 a landowner and a nonprofit entity if the written agreement provides
16 the benefits identified under section 2 of this act.

17 (2) The exemption provided under section 2 of this act shall remain
18 in effect only if improvements identified in the written best
19 management practices agreement are maintained as originally approved or
20 amended. Improvements made as a requirement to mitigate for impacts to
21 fish and wildlife habitat, water quality, or water quantity are not
22 eligible for the exemption under section 2 of this act.

23 (3) The commission shall ensure that the appropriate assessor is
24 notified of the landowners who have entered into an agreement under
25 this section.

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