

HB 1677 - H AMD 782

By Representative Sehlin

ADOPTED 02/11/2004

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** The legislature finds that the state's
4 highly productive and efficient agriculture sector is composed
5 predominately of family owned and managed farms; the number of family
6 farms and the total amount of land used for agricultural purposes is
7 decreasing; the environment is positively impacted when land is used
8 for agricultural purposes; agricultural land and farms use a
9 proportionally lower amount of a county's services that residential
10 land or other businesses; and that the positive environmental impacts
11 of agriculture are particularly important in urban areas.

12 **Sec. 2.** RCW 84.36.630 and 2003 c 302 s 7 are each amended to read
13 as follows:

14 (1) All machinery and equipment owned by a farmer that is personal
15 property is exempt from property taxes levied for any state purpose if
16 it is used exclusively in growing and producing agricultural products
17 during the calendar year for which the claim for exemption is made.

18 (2) In a county that does not satisfy the definition of a "rural
19 county" under RCW 82.14.370, all machinery and equipment owned by a
20 farmer that is personal property is exempt from property taxes levied
21 for any county purpose, if it is used exclusively in growing and
22 producing agricultural products during the calendar year in which the
23 claim for exemption is made. The property that may be exempted under
24 this subsection (2) must be the same property exempted under subsection
25 (1) of this section.

26 (3) "Farmer" has the same meaning as defined in RCW 82.04.213.

27 ((+3)) (4) A claim for the exemptions under subsections (1) and
28 (2) of this section shall be filed with the county assessor together

1 with the statement required under RCW 84.40.190, for exemption from
2 taxes payable the following year. The claim shall be made solely upon
3 forms as prescribed and furnished by the department of revenue."

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