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**ENGROSSED HOUSE BILL 1677**

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**State of Washington**

**58th Legislature**

**2004 Regular Session**

**By** Representatives Shabro, Newhouse, Bailey, Roach, Bush, Boldt, Chandler, Linville, Quall and McDermott

Read first time 02/04/2003. Referred to Committee on Agriculture & Natural Resources.

1       AN ACT Relating to authorizing a county to exempt certain property  
2 used in agriculture from taxation; amending RCW 84.36.630; and creating  
3 a new section.

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

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

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

16       (1) All machinery and equipment owned by a farmer that is personal  
17 property is exempt from property taxes levied for any state purpose if

1 it is used exclusively in growing and producing agricultural products  
2 during the calendar year for which the claim for exemption is made.

3 (2) In a county that does not satisfy the definition of a "rural  
4 county" under RCW 82.14.370, all machinery and equipment owned by a  
5 farmer that is personal property is exempt from property taxes levied  
6 for any county purpose, if it is used exclusively in growing and  
7 producing agricultural products during the calendar year in which the  
8 claim for exemption is made. The property that may be exempted under  
9 this subsection (2) must be the same property exempted under subsection  
10 (1) of this section.

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

12 ((+3)) (4) A claim for the exemptions under subsections (1) and  
13 (2) of this section shall be filed with the county assessor together  
14 with the statement required under RCW 84.40.190, for exemption from  
15 taxes payable the following year. The claim shall be made solely upon  
16 forms as prescribed and furnished by the department of revenue.

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