
SENATE BILL 5640

State of Washington 58th Legislature 2003 Regular Session

By Senators Rasmussen, Swecker and Shin

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

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

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

4 **Sec. 1.** RCW 84.36.630 and 2001 2nd sp.s. c 24 s 1 are each amended
5 to read as follows:

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

10 (2) The legislative authority of a county may exempt all machinery
11 and equipment owned by a farmer that is personal property and used
12 exclusively in growing and producing agricultural products during the
13 calendar year in which the claim for exemption is made from the county
14 property tax under RCW 84.52.043(1). If the county legislative
15 authority has exempted machinery and equipment under this subsection
16 (2), the county cannot disallow the exemption at a later time. The
17 property that may be exempted under this subsection (2) must be the
18 same property exempted under subsection (1) of this section.

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

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

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