

FINAL BILL REPORT

ESSB 5620

C 310 L 05

Synopsis as Enacted

Brief Description: Providing for priority consideration in current use taxation for lands used as buffers.

Sponsors: Senate Committee on Government Operations & Elections (originally sponsored by Senators Kline, Mulliken, Pridemore, Kastama, Poulsen, Rockefeller, Fairley and Kohl-Welles).

Senate Committee on Government Operations & Elections **House Committee on Local Government**

Background: The state's Open Space Taxation Act allows property owners to have their open space, farm and agricultural, and timber lands valued according to current use rather than highest and best use, in order to help assure the continued existence of sufficient lands for production of food, fiber, and forest crops and for the use and enjoyment of natural resources and scenic beauty. Counties are authorized to set open space priorities, adopt an open space plan, and create a "public benefit rating system" for tax assessment purposes. There must also be an "assessed valuation schedule" for determining the taxable value of qualifying land, and only the current use, and not the potential uses, of the land may be considered.

Summary: In adopting open space plans, public benefit rating systems, and assessed valuation schedules, counties must give priority consideration to lands used for buffers that have primarily native vegetation. Priority consideration includes establishing classification eligibility and maintenance criteria. Counties that do not already give priority consideration to buffers must do so by July 1, 2006.

Votes on Final Passage:

Senate	44	3	
House	91	5	(House amended)
Senate	45	0	(Senate concurred)

Effective: July 24, 2005