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HOUSE BILL 1554

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State of Washington

59th Legislature

2005 Regular Session

By Representatives Morrell, Buri, Grant, Holmquist, Newhouse,  
McDonald, Conway, Blake, Quall, Linville and Miloscia

Read first time 01/27/2005. Referred to Committee on Finance.

1 AN ACT Relating to the definition of "farm and agricultural land"  
2 for purposes of current use property taxation; and amending RCW  
3 84.34.020.

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

5 **Sec. 1.** RCW 84.34.020 and 2004 c 217 s 1 are each amended to read  
6 as follows:

7 As used in this chapter, unless a different meaning is required by  
8 the context:

9 (1) "Open space land" means (a) any land area so designated by an  
10 official comprehensive land use plan adopted by any city or county and  
11 zoned accordingly, or (b) any land area, the preservation of which in  
12 its present use would (i) conserve and enhance natural or scenic  
13 resources, or (ii) protect streams or water supply, or (iii) promote  
14 conservation of soils, wetlands, beaches or tidal marshes, or (iv)  
15 enhance the value to the public of abutting or neighboring parks,  
16 forests, wildlife preserves, nature reservations or sanctuaries or  
17 other open space, or (v) enhance recreation opportunities, or (vi)  
18 preserve historic sites, or (vii) preserve visual quality along  
19 highway, road, and street corridors or scenic vistas, or (viii) retain

1 in its natural state tracts of land not less than one acre situated in  
2 an urban area and open to public use on such conditions as may be  
3 reasonably required by the legislative body granting the open space  
4 classification, or (c) any land meeting the definition of farm and  
5 agricultural conservation land under subsection (8) of this section.  
6 As a condition of granting open space classification, the legislative  
7 body may not require public access on land classified under (b)(iii) of  
8 this subsection for the purpose of promoting conservation of wetlands.

9 (2) "Farm and agricultural land" means:

10 (a) Any parcel of land that is twenty or more acres or multiple  
11 parcels of land that are contiguous and total twenty or more acres:

12 (i) Devoted primarily to the production of livestock or  
13 agricultural commodities for commercial purposes;

14 (ii) Enrolled in the federal conservation reserve program or its  
15 successor administered by the United States department of agriculture;  
16 or

17 (iii) Other similar commercial activities as may be established by  
18 rule;

19 (b)(i) Any parcel of land that is five acres or more but less than  
20 twenty acres devoted primarily to agricultural uses, which has produced  
21 a gross income from agricultural uses equivalent to, as of January 1,  
22 1993:

23 ((+i+)) (A) One hundred dollars or more per acre per year for three  
24 of the five calendar years preceding the date of application for  
25 classification under this chapter for all parcels of land that are  
26 classified under this subsection or all parcels of land for which an  
27 application for classification under this subsection is made with the  
28 granting authority prior to January 1, 1993; and

29 ((+ii+)) (B) On or after January 1, 1993, two hundred dollars or  
30 more per acre per year for three of the five calendar years preceding  
31 the date of application for classification under this chapter;

32 (ii) For the purposes of (b)(i) of this subsection, "gross income  
33 from agricultural uses" includes, but is not limited to, the wholesale  
34 value of agricultural products donated to nonprofit food banks or  
35 feeding programs;

36 (c) Any parcel of land of less than five acres devoted primarily to  
37 agricultural uses which has produced a gross income as of January 1,  
38 1993, of:

1 (i) One thousand dollars or more per year for three of the five  
2 calendar years preceding the date of application for classification  
3 under this chapter for all parcels of land that are classified under  
4 this subsection or all parcels of land for which an application for  
5 classification under this subsection is made with the granting  
6 authority prior to January 1, 1993; and

7 (ii) On or after January 1, 1993, fifteen hundred dollars or more  
8 per year for three of the five calendar years preceding the date of  
9 application for classification under this chapter.

10 Parcels of land described in (b)(i)(A) and (c)(i) of this subsection  
11 shall, upon any transfer of the property excluding a transfer to a  
12 surviving spouse, be subject to the limits of (b)(~~(+ii+)~~) (i)(B) and  
13 (c)(ii) of this subsection;

14 (d) Any lands including incidental uses as are compatible with  
15 agricultural purposes, including wetlands preservation, provided such  
16 incidental use does not exceed twenty percent of the classified land  
17 and the land on which appurtenances necessary to the production,  
18 preparation, or sale of the agricultural products exist in conjunction  
19 with the lands producing such products. Agricultural lands shall also  
20 include any parcel of land of one to five acres, which is not  
21 contiguous, but which otherwise constitutes an integral part of farming  
22 operations being conducted on land qualifying under this section as  
23 "farm and agricultural lands"; or

24 (e) The land on which housing for employees and the principal place  
25 of residence of the farm operator or owner of land classified pursuant  
26 to (a) of this subsection is sited if: The housing or residence is on  
27 or contiguous to the classified parcel; and the use of the housing or  
28 the residence is integral to the use of the classified land for  
29 agricultural purposes.

30 (3) "Timber land" means any parcel of land that is five or more  
31 acres or multiple parcels of land that are contiguous and total five or  
32 more acres which is or are devoted primarily to the growth and harvest  
33 of timber for commercial purposes. Timber land means the land only and  
34 does not include a residential homesite. The term includes land used  
35 for incidental uses that are compatible with the growing and harvesting  
36 of timber but no more than ten percent of the land may be used for such  
37 incidental uses. It also includes the land on which appurtenances

1 necessary for the production, preparation, or sale of the timber  
2 products exist in conjunction with land producing these products.

3 (4) "Current" or "currently" means as of the date on which property  
4 is to be listed and valued by the assessor.

5 (5) "Owner" means the party or parties having the fee interest in  
6 land, except that where land is subject to real estate contract "owner"  
7 shall mean the contract vendee.

8 (6) "Contiguous" means land adjoining and touching other property  
9 held by the same ownership. Land divided by a public road, but  
10 otherwise an integral part of a farming operation, shall be considered  
11 contiguous.

12 (7) "Granting authority" means the appropriate agency or official  
13 who acts on an application for classification of land pursuant to this  
14 chapter.

15 (8) "Farm and agricultural conservation land" means either:

16 (a) Land that was previously classified under subsection (2) of  
17 this section, that no longer meets the criteria of subsection (2) of  
18 this section, and that is reclassified under subsection (1) of this  
19 section; or

20 (b) Land that is traditional farmland that is not classified under  
21 chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a  
22 use inconsistent with agricultural uses, and that has a high potential  
23 for returning to commercial agriculture.

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