

# SENATE BILL REPORT

## SB 5810

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As Reported By Senate Committee On:  
Government Operations & Elections, February 19, 2007

**Title:** An act relating to providing property tax relief to owners of property used to conserve wildlife habitat.

**Brief Description:** Extending the current use property tax program for open space land to conserve wildlife habitat.

**Sponsors:** Senators Rasmussen, Schoesler, Shin, Kastama, Morton, Sheldon, Swecker, Haugen, McAuliffe, Hargrove and Jacobsen.

**Brief History:**

**Committee Activity:** Government Operations & Elections: 2/19/07 [DP-WM].  
Ways & Means: 2/26/07.

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS & ELECTIONS

**Majority Report:** Do pass and be referred to Committee on Ways & Means.

Signed by Senators Fairley, Chair; Oemig, Vice Chair; Roach, Ranking Minority Member; Benton, Kline, Pridemore and Swecker.

**Staff:** Mac Nicholson (786-7445)

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Dianne Criswell (786-7433)

**Background:** Most property is valued or assessed at its true and fair, or highest and best, value for purposes of imposing property taxes. The state Constitution, however, allows the Legislature to enact legislation assessing certain types of real property at its present or current use for purposes of imposing property taxes. Two programs of current use valuation have been established: one program for forest lands and a second program that includes open space lands, farm and agricultural lands, and timber lands.

Open space land is land that is designated as open space land by a comprehensive land use plan, or land, the preservation of which, in its present use, would:

- conserve and enhance natural or science resources;
- protect streams or water supply;
- promote conservation of soils, wetlands, beaches or tidal marshes;

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- enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves;
- enhance recreation opportunities;
- preserve historic sites;
- preserve visual quality along road corridors or scenic vistas; or
- retain land in a natural state in urban areas open to public use.

Counties cannot require that land classified as open space land that promotes the conservation of wetlands be publicly accessible.

**Summary of Bill:** Land that promotes the conservation of wildlife habitat may be classified as open space land. Wildlife habitats so classified are not required to be publicly accessible. A processing fee cannot be imposed on an owner of classified farm and agricultural land who applies for reclassification as open space land that promotes the conservation of soils, wetlands, beaches, tidal marshes, or wildlife habitats.

**Appropriation:** None.

**Fiscal Note:** Requested on February 10, 2007.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Staff Summary of Public Testimony (Government Operations & Elections):** PRO: The bill was brought by farmers who want to put their land at rest while waiting for their children to take over farm or something similar. Farmers want to continue to have the property valued at current use, but the farm isn't meeting the farm and agriculture land requirements under the open space program. Land should be allowed to rest and be wildlife habitat without having to make a profit off of it and without losing the current use valuation.

**Persons Testifying (Government Operations & Elections):** PRO: Senator Rasmussen, prime sponsor.

**Staff Summary of Public Testimony (Ways & Means):** PRO: This bill addresses the situation of farmers that are nearing retirement who might not be able to meet commercial agriculture requirements to keep the land in the current use program. The proposed substitute bill will help farmers with parcels 20 acres and larger who want to put their land at rest while waiting for their children to take over the farm. Land should be allowed to rest and be a wildlife habitat without having to get the insurance that would be necessary to allow public access when land is moved into an open space category.

CON: There are existing provisions in the current use program that allow people in the farm and agricultural current use valuation to move into an open space current use category. The application fee to move between current use categories pays for the necessary expenses of processing applications, inspecting property, and conducting the public hearing on applications. Changing the farm and agricultural program to allow non-commercial uses will lead to abuse. Marginal uses will qualify and violations will be difficult to stop

**Persons Testifying (Ways & Means):** PRO: Senator Rasmussen, prime sponsor.

CON: Robert Carlton, Washington State Association of County Assessors; Julie Murray, Washington State Association of Counties.