
HOUSE BILL 3169

State of Washington 61st Legislature 2010 Regular Session

By Representatives Orcutt and McCune

Read first time 02/02/10. Referred to Committee on Finance.

1 AN ACT Relating to including public utility easements and rights-
2 of-way towards the acreage requirements for the property tax current
3 use valuation programs; reenacting and amending RCW 84.34.020; and
4 creating a new section.

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

6 **Sec. 1.** RCW 84.34.020 and 2009 c 513 s 1 and 2009 c 255 s 1 are
7 each reenacted and amended to read as follows:

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

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

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

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

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

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

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

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

20 (b)(i) Any parcel of land that is five acres or more but less than
21 twenty acres devoted primarily to agricultural uses, which has produced
22 a gross income from agricultural uses equivalent to, as of January 1,
23 1993:

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

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

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

37 (c) Any parcel of land of less than five acres devoted primarily to

1 agricultural uses which has produced a gross income as of January 1,
2 1993, of:

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

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

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

16 (d) Any parcel of land that is five acres or more but less than
17 twenty acres devoted primarily to agricultural uses, which meet one of
18 the following criteria:

19 (i) Has produced a gross income from agricultural uses equivalent
20 to two hundred dollars or more per acre per year for three of the five
21 calendar years preceding the date of application for classification
22 under this chapter;

23 (ii) Has standing crops with an expectation of harvest within seven
24 years, except as provided in (d)(iii) of this subsection, and a
25 demonstrable investment in the production of those crops equivalent to
26 one hundred dollars or more per acre in the current or previous
27 calendar year. For the purposes of this subsection (2)(d)(ii),
28 "standing crop" means Christmas trees, vineyards, fruit trees, or other
29 perennial crops that: (A) Are planted using agricultural methods
30 normally used in the commercial production of that particular crop; and
31 (B) typically do not produce harvestable quantities in the initial
32 years after planting; or

33 (iii) Has a standing crop of short rotation hardwoods with an
34 expectation of harvest within fifteen years and a demonstrable
35 investment in the production of those crops equivalent to one hundred
36 dollars or more per acre in the current or previous calendar year;

37 (e) Any lands including incidental uses as are compatible with
38 agricultural purposes, including wetlands preservation, provided such

1 incidental use does not exceed twenty percent of the classified land
2 and the land on which appurtenances necessary to the production,
3 preparation, or sale of the agricultural products exist in conjunction
4 with the lands producing such products. Agricultural lands shall also
5 include any parcel of land of one to five acres, which is not
6 contiguous, but which otherwise constitutes an integral part of farming
7 operations being conducted on land qualifying under this section as
8 "farm and agricultural lands";

9 (f) The land on which housing for employees and the principal place
10 of residence of the farm operator or owner of land classified pursuant
11 to (a) of this subsection is sited if: The housing or residence is on
12 or contiguous to the classified parcel; and the use of the housing or
13 the residence is integral to the use of the classified land for
14 agricultural purposes; (~~(e)~~)

15 (g) Any land that is used primarily for equestrian related
16 activities for which a charge is made, including, but not limited to,
17 stabling, training, riding, clinics, schooling, shows, or grazing for
18 feed and that otherwise meet the requirements of (a), (b), or (c) of
19 this subsection; or

20 (h)(i) Any land that is:

21 (A) Used as a public easement; and

22 (B) Located adjacent to land that either:

23 (I) Meets the requirements of (a), (b), or (c) of this subsection
24 (2); or

25 (II) Would meet the requirements of (a), (b), or (c) of this
26 subsection (2) if the acreage of the adjacent public easement was
27 included as part of the land's acreage for purposes of calculating the
28 acreage requirements of (a), (b), or (c) of this subsection (2);

29 (ii) Any public easement acreage that meets the requirements of
30 this subsection (2)(h) must be included in the acreage calculations
31 under (a), (b), or (c) of this subsection (2).

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

1 incidental uses. It also includes the land on which appurtenances
2 necessary for the production, preparation, or sale of the timber
3 products exist in conjunction with land producing these products.

4 (b)(i) The term also includes land that is:

5 (A) Used as a public easement; and

6 (B) Located adjacent to land that meets or would otherwise meet the
7 requirements of (a) of this subsection (3) if the acreage of the public
8 easement was included as part of the land's total acreage for purposes
9 of calculating the acreage requirement of (a) of this subsection (3).

10 (ii) Any public easement acreage that meets the requirements of
11 this subsection (3)(b) must be included in the acreage calculations
12 under (a) of this subsection (3).

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

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

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

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

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

26 (a) Land that was previously classified under subsection (2) of
27 this section, that no longer meets the criteria of subsection (2) of
28 this section, and that is reclassified under subsection (1) of this
29 section; or

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

34 NEW SECTION. Sec. 2. This act applies to taxes levied for
35 collection in 2011 and thereafter.

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