
SENATE BILL 5593

State of Washington

63rd Legislature

2013 Regular Session

By Senators Smith and Parlette

1 AN ACT Relating to filing requirements for property tax exemption
2 claims for certain improvements to benefit fish and wildlife habitat,
3 water quality, or water quantity; and amending RCW 84.36.255.

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

5 **Sec. 1.** RCW 84.36.255 and 1997 c 295 s 2 are each amended to read
6 as follows:

7 (1) All improvements to real and personal property that benefit
8 fish and wildlife habitat, water quality, or water quantity are exempt
9 from taxation if the improvements are included under a written
10 conservation plan approved by a conservation district. The
11 conservation districts (~~shall~~) must cooperate with the federal
12 natural resource conservation service, other conservation districts,
13 the department of ecology, the department of fish and wildlife, and
14 nonprofit organizations to assist landowners by working with them to
15 obtain approved conservation plans so as to qualify for the exemption
16 provided for in this section. As provided in subsection (3) of this
17 section and RCW 89.08.440(2), a conservation district (~~shall~~) must
18 initially certify that the best management practice benefits fish and
19 wildlife habitat, water quality, or water quantity. A habitat

1 conservation plan under the terms of the federal endangered species act
2 ((shall)) is not ((be)) considered a conservation plan for purposes of
3 this exemption.

4 (2) The exemption ((shall)) remains in effect only if improvements
5 identified in the written best management practices agreement are
6 maintained as originally approved or amended. Improvements made as a
7 requirement to mitigate for impacts to fish and wildlife habitat, water
8 quality, or water quantity are not eligible for exemption under this
9 section.

10 (3) A claim for exemption under this section ((may)) must be filed
11 annually with the county assessor ((at any time)) on or before October
12 31st during the year for exemption from taxes levied for collection in
13 the following year when submitted on forms prescribed by the department
14 of revenue developed in consultation with the conservation district.
15 The landowner ((shall)) must certify each subsequent year that the
16 improvements for which exemption is sought are maintained as originally
17 approved or amended in the written conservation plan. In the first
18 filing year, the claim must contain the initial certification by the
19 conservation district that the improvements for which exemption is
20 sought were included under a written conservation plan approved by the
21 conservation district including best management practices that benefit
22 fish and wildlife habitat, water quality, or water quantity. Each
23 subsequent filing year, the claim must contain a copy of the
24 conservation district's initial certification made in the first filing
25 year, along with the landowner's own certification for the current
26 filing year.

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