
SUBSTITUTE SENATE BILL 5792

State of Washington

61st Legislature

2009 Regular Session

By Senate Agriculture & Rural Economic Development (originally sponsored by Senators Sheldon, Hatfield, Schoesler, Swecker, and Holmquist)

READ FIRST TIME 02/24/09.

1 AN ACT Relating to eligibility of land growing Christmas trees for
2 current use valuation under the property tax open space program; and
3 amending RCW 84.34.020.

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

5 **Sec. 1.** RCW 84.34.020 and 2005 c 57 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 (A) One hundred dollars or more per acre per year for three of the
24 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 (B) On or after January 1, 1993, two hundred dollars or more per
30 acre per year for three of the five calendar years preceding the date
31 of application for classification under this chapter;

32 (ii) Any parcel of land that is five acres or more but less than
33 twenty acres devoted primarily to agricultural uses for the commercial
34 production of Christmas trees with the expectation that they will be
35 harvested in approximately seven-year cycles.

36 The owner must be able to prove that one hundred dollars or more
37 per acre was expended specifically to establish the stand of Christmas
38 trees preceding the date of application for classification under this

1 chapter for all parcels of land for which an application for
2 classification under this subsection is made with the granting
3 authority; and

4 (iii) For the purposes of (b)(i) of this subsection, "gross income
5 from agricultural uses" includes, but is not limited to, the wholesale
6 value of agricultural products donated to nonprofit food banks or
7 feeding programs;

8 (c) Any parcel of land of less than five acres devoted primarily to
9 agricultural uses which has produced a gross income as of January 1,
10 1993, of:

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

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

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

24 (d) Any lands including incidental uses as are compatible with
25 agricultural purposes, including wetlands preservation, provided such
26 incidental use does not exceed twenty percent of the classified land
27 and the land on which appurtenances necessary to the production,
28 preparation, or sale of the agricultural products exist in conjunction
29 with the lands producing such products. Agricultural lands shall also
30 include any parcel of land of one to five acres, which is not
31 contiguous, but which otherwise constitutes an integral part of farming
32 operations being conducted on land qualifying under this section as
33 "farm and agricultural lands"; or

34 (e) The land on which housing for employees and the principal place
35 of residence of the farm operator or owner of land classified pursuant
36 to (a) of this subsection is sited if: The housing or residence is on
37 or contiguous to the classified parcel; and the use of the housing or

1 the residence is integral to the use of the classified land for
2 agricultural purposes.

3 (3) "Timber land" means any parcel of land that is five or more
4 acres or multiple parcels of land that are contiguous and total five or
5 more acres which is or are devoted primarily to the growth and harvest
6 of timber for commercial purposes. Timber land means the land only and
7 does not include a residential homesite. The term includes land used
8 for incidental uses that are compatible with the growing and harvesting
9 of timber but no more than ten percent of the land may be used for such
10 incidental uses. It also includes the land on which appurtenances
11 necessary for the production, preparation, or sale of the timber
12 products exist in conjunction with land producing these products.

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 (9) "Christmas trees" means evergreen trees grown by using
35 agricultural methods normally used in the commercial production of
36 these trees, including tilling of the soil prior to planting, planting

1 of seedlings in evenly spaced rows, periodic pruning or shearing to
2 maintain desired conical shape, and controlling competing vegetation.

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