

**RCW 84.36.630 Farming machinery and equipment.** (1) All machinery and equipment owned by a farmer that is personal property is exempt from property taxes levied for any state purpose, including the additional state property tax imposed under RCW 84.52.065(2), if it is used exclusively in growing and producing agricultural products during the calendar year for which the claim for exemption is made.

(2) "Farmer" and "agricultural product" have the same meaning as defined in RCW 82.04.213.

(3) A claim for exemption under this section must be filed with the county assessor together with the statement required under RCW 84.40.190, for exemption from taxes payable the following year. The claim must be made solely upon forms as prescribed and furnished by the department of revenue. [2017 3rd sp.s. c 13 § 312; 2014 c 140 § 28; 2003 c 302 § 7; 2001 2nd sp.s. c 24 § 1.]

**Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 §§ 301-314:** See notes following RCW 84.52.065.

**Intent—2017 3rd sp.s. c 13:** See note following RCW 28A.150.410.

**Application—2001 2nd sp.s. c 24:** "This act applies to taxes levied for collection in 2003 and every year thereafter." [2001 2nd sp.s. c 24 § 3.]