

RCW 84.36.635 Property used for the operation of an anaerobic digester. (1) For the purposes of this section, "anaerobic digester" has the same meaning as provided in RCW 82.08.900.

(2) All buildings, machinery, equipment, and other personal property which are used primarily for the operation of an anaerobic digester, the land upon which this property is located, and land that is reasonably necessary in the operation of an anaerobic digester, are exempt from property taxation for the six assessment years following the date on which the facility or the addition to the existing facility becomes operational.

(3) Claims for exemptions authorized by this section must be filed with the county assessor on forms prescribed by the department of revenue and furnished by the assessor. Once filed, the exemption is valid for six assessment years following the date on which the facility or the addition to the existing facility becomes operational and may not be renewed. The assessor must verify and approve claims as the assessor determines to be justified and in accordance with this section. No claims may be filed after December 31, 2024.

(4) The department of revenue may promulgate such rules, pursuant to chapter 34.05 RCW, as necessary to properly administer this section. [2018 c 164 § 8; 2010 1st sp.s. c 11 § 4; 2008 c 268 § 1; 2003 c 261 § 9.]

Tax preference performance statement—Effective date—2018 c 164:
See notes following RCW 82.08.900.

Effective date—2008 c 268: "This act takes effect July 1, 2008."
[2008 c 268 § 3.]

Application—2003 c 261 § 9: "Section 9 of this act applies to taxes levied for collection in 2004 and thereafter." [2003 c 261 § 12.]

Effective dates—2003 c 261: "(1) Sections 9 through 15 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of state government and its existing public institutions, and take effect July 1, 2003.

(2) Sections 1 through 8 of this act take effect July 1, 2004."
[2003 c 261 § 13.]