
SENATE BILL 6474

State of Washington

54th Legislature

1996 Regular Session

By Senator Hargrove

Read first time 01/16/96. Referred to Committee on Ways & Means.

1 AN ACT Relating to exempting from property taxation the portion of
2 land otherwise taxed under the current use tax provisions that is
3 subject to restrictions on harvesting timber or the production of
4 agricultural or horticultural produce or crops as a result of its
5 location adjacent to a body of water or wetland; and adding a new
6 section to chapter 84.36 RCW.

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

8 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
9 to read as follows:

10 Land is exempt for taxation that is included under the current use
11 taxation in chapter 84.34 RCW, or the forest land valuation system in
12 chapter 84.33 RCW, if chapter 76.09 or 36.70A RCW precludes or
13 substantially limits either:

14 (1) The harvesting of timber on the land as a result of the land
15 being included within a buffer area adjacent to a body of water or
16 being part of, or included within a buffer area adjacent to, a wetland;
17 or

1 (2) The production of horticultural or agricultural produce or crop
2 a result of the land being part of, or included within a buffer area
3 adjacent to, a wetland.

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