S-2944.1			

SENATE BILL 6221

State of Washington 57th Legislature 2001 Third Special Session

By Senators Honeyford, Rasmussen, T. Sheldon and Deccio

Read first time 07/20/2001. Referred to Committee on Ways & Means.

AN ACT Relating to an exemption of real property used in farming operations from the state property tax and preventing a shift of property taxes; adding a new section to chapter 84.36 RCW; adding a new section to chapter 84.55 RCW; creating a new section; providing expiration dates; and declaring an emergency.

## 6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

- NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW to read as follows:
- 9 (1) All real property owned by a farmer is exempt from property 10 taxes levied for any state purpose if it is used exclusively in growing 11 and producing agricultural products during the calendar year for which 12 the claim for exemption is made.
- 13 (2) "Farmer" has the same meaning as defined in RCW 82.04.213.
- 14 (3) A claim for exemption under this section shall be filed with
- 15 the county assessor together with the verified statement required under
- 16 RCW 84.40.190, for exemption from taxes payable the following year.
- 17 The claim shall be made solely upon forms as prescribed and furnished
- 18 by the department of revenue.
- 19 (4) This section expires December 31, 2008.

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- 1 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 84.55 RCW
- 2 to read as follows:
- 3 The levy for the state in any year shall be reduced as necessary to
- 4 prevent exemptions under section 1 of this act from resulting in a
- 5 higher tax rate than would have occurred in the absence of the
- 6 exemptions under section 1 of this act.
- 7 This section expires December 31, 2008.
- 8 <u>NEW SECTION.</u> **Sec. 3.** This act applies to taxes levied for
- 9 collection in 2003 through 2008.
- 10 <u>NEW SECTION.</u> **Sec. 4.** This act is necessary for the immediate
- 11 preservation of the public peace, health, or safety, or support of the
- 12 state government and its existing public institutions, and takes effect
- 13 immediately.

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