

CERTIFICATION OF ENROLLMENT  
**SECOND SUBSTITUTE HOUSE BILL 1557**

Chapter 295, Laws of 1997

55th Legislature  
1997 Regular Session

TAX EXEMPTIONS FOR PROPERTY IMPROVEMENTS USED FOR HABITAT  
RESTORATION AND PROTECTION AND WATER QUANTITY AND QUALITY  
IMPROVEMENT

EFFECTIVE DATE: 7/27/97

Passed by the House April 21, 1997  
Yeas 97 Nays 0

CLYDE BALLARD  
Speaker of the  
House of Representatives

Passed by the Senate April 11, 1997  
Yeas 43 Nays 0

BRAD OWEN  
President of the Senate

Approved May 9, 1997

GARY LOCKE  
Governor of the State of Washington

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SECOND SUBSTITUTE HOUSE BILL 1557** as passed by the House of Representatives and the Senate on the dates hereon set forth.

TIMOTHY A. MARTIN  
Chief Clerk

FILED

May 9, 1997 - 1:42 p.m.

Secretary of State  
State of Washington

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**SECOND SUBSTITUTE HOUSE BILL 1557**

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Passed Legislature - 1997 Regular Session

AS AMENDED BY THE SENATE

**State of Washington**

**55th Legislature**

**1997 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Buck, Linville, Crouse, Kastama, Hankins, Grant, Lisk, Doumit, Hatfield, Johnson and Regala)

Read first time 03/10/97.

1       AN ACT Relating to taxation of property improvements used for fish  
2 and wildlife habitat restoration and protection and water quantity and  
3 quality improvement programs; adding a new section to chapter 84.36  
4 RCW; adding a new section to chapter 89.08 RCW; and creating new  
5 sections.

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

7       NEW SECTION. **Sec. 1.** The purpose of this act is to improve fish  
8 and wildlife habitat, water quality, and water quantity for the benefit  
9 of the public at large. Private property owners should be encouraged  
10 to make voluntary improvements to their property as recommended by  
11 governmental agencies without the penalty of paying higher property  
12 taxes as a result of those improvements.

13       NEW SECTION. **Sec. 2.** A new section is added to chapter 84.36 RCW  
14 to read as follows:

15       (1) All improvements to real and personal property that benefit  
16 fish and wildlife habitat, water quality, or water quantity are exempt  
17 from taxation if the improvements are included under a written  
18 conservation plan approved by a conservation district. The

1 conservation districts shall cooperate with the federal natural  
2 resource conservation service, other conservation districts, the  
3 department of ecology, the department of fish and wildlife, and  
4 nonprofit organizations to assist landowners by working with them to  
5 obtain approved conservation plans so as to qualify for the exemption  
6 provided for in this section. As provided in subsection (3) of this  
7 section and section 3(2) of this act, a conservation district shall  
8 certify that the best management practice benefits fish and wildlife  
9 habitat, water quality, or water quantity. A habitat conservation plan  
10 under the terms of the federal endangered species act shall not be  
11 considered a conservation plan for purposes of this exemption.

12 (2) The exemption shall remain in effect only if improvements  
13 identified in the written best management practices agreement are  
14 maintained as originally approved or amended. Improvements made as a  
15 requirement to mitigate for impacts to fish and wildlife habitat, water  
16 quality, or water quantity are not eligible for exemption under this  
17 section.

18 (3) A claim for exemption under this section may be filed annually  
19 with the county assessor at any time during the year for exemption from  
20 taxes levied for collection in the following year when submitted on  
21 forms prescribed by the department of revenue developed in consultation  
22 with the conservation district. The landowner shall certify each year  
23 that the improvements for which exemption is sought are maintained as  
24 originally approved or amended in the written conservation plan. The  
25 claim must contain the certification by the conservation district that  
26 the improvements for which exemption is sought were included under a  
27 written conservation plan approved by the conservation district  
28 including best management practices that benefit fish and wildlife  
29 habitat, water quality, or water quantity.

30 NEW SECTION. **Sec. 3.** A new section is added to chapter 89.08 RCW  
31 to read as follows:

32 (1) For the purpose of identifying property that may qualify for  
33 the exemption provided under section 2 of this act, each conservation  
34 district shall develop and maintain a list of best management practices  
35 that qualify for the exemption.

36 (2) Each conservation district shall ensure that the appropriate  
37 forms approved by the department of revenue are made available to  
38 property owners who may qualify for the exemption under section 2 of

1 this act and shall certify claims for exemption as provided in section  
2 2(3) of this act.

3 NEW SECTION. **Sec. 4.** Section 2 of this act applies to taxes  
4 levied for collection in 1998 and thereafter.

Passed the House April 21, 1997.

Passed the Senate April 11, 1997.

Approved by the Governor May 9, 1997.

Filed in Office of Secretary of State May 9, 1997.