
**Agriculture & Natural Resources
Committee**

SSB 6216

Brief Description: Defining timber land to include certain incidental uses.

Sponsors: Senate Committee on Natural Resources, Energy & Water (originally sponsored by Senators Rasmussen, Swecker, Doumit and Hargrove).

Brief Summary of Substitute Bill

- Includes land that is dedicated to incidental uses compatible with the growing and harvesting of timber in term "timber land" for the purposes of calculating the land's current use.

Hearing Date: 2/18/04

Staff: Jason Callahan (786-7117).

Background:

Property taxes are generally calculated based on the assessed value of the property's highest and best use. However, some property taxes in the state are instead based on an assessment of a property's current use, regardless if that use is the highest and best use for that property. Properties that are assessed on the current use include timber and forest land, open spaces, and agricultural land.

Certain forested land is eligible to be enrolled in a program that assesses the current value of timber lands. These lands must be at least 20 acres in size and be devoted primarily to the growing and harvesting of timber. In order to satisfy the 20 acre threshold, up to 10 percent of the property's size may be dedicated to uses that are incidental to timber production. These incidental uses include gravel pits, storage sheds for timber harvesting equipment, and other uses that do not interfere with the growing of timber (RCW 84.33.035).

Commercial timber land that is less than 20 acres is still eligible to enjoy current use assessments under an assessment program designed for open spaces and agriculture. To be eligible under this program, the forested land must be between 5 and 20 acres. However, for the purposes of calculating total area under this program, the landowner is not permitted to include the portions of his or her property that are dedicated to uses incidental to the growing and harvesting of timber (RCW 84.34.020).

Summary of Bill:

A landowner may include land that is dedicated to incidental uses that are compatible with the growing and harvesting of timber when calculating whether a property is large enough to be assessed on its current use. This land may also include appurtenances necessary for the production, preparation, and sale of the timber grown on the land. Up to 10 percent of the land may be used for these incidental uses; however, the land may not include a residential homesite.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: The bill takes effect 90 days after adjournment of session in which bill is passed.