
HOUSE BILL 2976

State of Washington

61st Legislature

2010 Regular Session

By Representatives Orcutt, Wallace, Herrera, Probst, McCune, Klippert, Warnick, and Johnson

Read first time 01/19/10. Referred to Committee on Finance.

1 AN ACT Relating to including public-owned easements in the acreage
2 requirements of the open space taxation act; reenacting and amending
3 RCW 84.34.020; and creating a new section.

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

5 **Sec. 1.** RCW 84.34.020 and 2009 c 513 s 1 and 2009 c 255 s 1 are
6 each reenacted and amended to read as follows:

7 As used in this chapter, unless a different meaning is required by
8 the context:

9 (1) "Open space land" means (a) any land area so designated by an
10 official comprehensive land use plan adopted by any city or county and
11 zoned accordingly, or (b) any land area, the preservation of which in
12 its present use would (i) conserve and enhance natural or scenic
13 resources, or (ii) protect streams or water supply, or (iii) promote
14 conservation of soils, wetlands, beaches or tidal marshes, or (iv)
15 enhance the value to the public of abutting or neighboring parks,
16 forests, wildlife preserves, nature reservations or sanctuaries or
17 other open space, or (v) enhance recreation opportunities, or (vi)
18 preserve historic sites, or (vii) preserve visual quality along
19 highway, road, and street corridors or scenic vistas, or (viii) retain

1 in its natural state tracts of land not less than one acre situated in
2 an urban area and open to public use on such conditions as may be
3 reasonably required by the legislative body granting the open space
4 classification, or (c) any land meeting the definition of farm and
5 agricultural conservation land under subsection (8) of this section.
6 As a condition of granting open space classification, the legislative
7 body may not require public access on land classified under (b)(iii) of
8 this subsection for the purpose of promoting conservation of wetlands.

9 (2) "Farm and agricultural land" means:

10 (a) Any parcel of land that is twenty or more acres or multiple
11 parcels of land that are contiguous and total twenty or more acres:

12 (i) Devoted primarily to the production of livestock or
13 agricultural commodities for commercial purposes;

14 (ii) Enrolled in the federal conservation reserve program or its
15 successor administered by the United States department of agriculture;
16 or

17 (iii) Other similar commercial activities as may be established by
18 rule;

19 (b)(i) Any parcel of land that is five acres or more but less than
20 twenty acres devoted primarily to agricultural uses, which has produced
21 a gross income from agricultural uses equivalent to, as of January 1,
22 1993:

23 (A) One hundred dollars or more per acre per year for three of the
24 five calendar years preceding the date of application for
25 classification under this chapter for all parcels of land that are
26 classified under this subsection or all parcels of land for which an
27 application for classification under this subsection is made with the
28 granting authority prior to January 1, 1993; and

29 (B) On or after January 1, 1993, two hundred dollars or more per
30 acre per year for three of the five calendar years preceding the date
31 of application for classification under this chapter;

32 (ii) For the purposes of (b)(i) of this subsection, "gross income
33 from agricultural uses" includes, but is not limited to, the wholesale
34 value of agricultural products donated to nonprofit food banks or
35 feeding programs;

36 (c) Any parcel of land of less than five acres devoted primarily to
37 agricultural uses which has produced a gross income as of January 1,
38 1993, of:

1 (i) One thousand dollars or more per year for three of the five
2 calendar years preceding the date of application for classification
3 under this chapter for all parcels of land that are classified under
4 this subsection or all parcels of land for which an application for
5 classification under this subsection is made with the granting
6 authority prior to January 1, 1993; and

7 (ii) On or after January 1, 1993, fifteen hundred dollars or more
8 per year for three of the five calendar years preceding the date of
9 application for classification under this chapter.

10 Parcels of land described in (b)(i)(A) and (c)(i) of this subsection
11 shall, upon any transfer of the property excluding a transfer to a
12 surviving spouse, be subject to the limits of (b)(i)(B) and (c)(ii) of
13 this subsection;

14 (d) Any parcel of land that is five acres or more but less than
15 twenty acres devoted primarily to agricultural uses, which meet one of
16 the following criteria:

17 (i) Has produced a gross income from agricultural uses equivalent
18 to two hundred dollars or more per acre per year for three of the five
19 calendar years preceding the date of application for classification
20 under this chapter;

21 (ii) Has standing crops with an expectation of harvest within seven
22 years, except as provided in (d)(iii) of this subsection, and a
23 demonstrable investment in the production of those crops equivalent to
24 one hundred dollars or more per acre in the current or previous
25 calendar year. For the purposes of this subsection (2)(d)(ii),
26 "standing crop" means Christmas trees, vineyards, fruit trees, or other
27 perennial crops that: (A) Are planted using agricultural methods
28 normally used in the commercial production of that particular crop; and
29 (B) typically do not produce harvestable quantities in the initial
30 years after planting; or

31 (iii) Has a standing crop of short rotation hardwoods with an
32 expectation of harvest within fifteen years and a demonstrable
33 investment in the production of those crops equivalent to one hundred
34 dollars or more per acre in the current or previous calendar year;

35 (e) Any lands including incidental uses as are compatible with
36 agricultural purposes, including wetlands preservation, provided such
37 incidental use does not exceed twenty percent of the classified land
38 and the land on which appurtenances necessary to the production,

1 preparation, or sale of the agricultural products exist in conjunction
2 with the lands producing such products. Agricultural lands shall also
3 include any parcel of land of one to five acres, which is not
4 contiguous, but which otherwise constitutes an integral part of farming
5 operations being conducted on land qualifying under this section as
6 "farm and agricultural lands";

7 (f) The land on which housing for employees and the principal place
8 of residence of the farm operator or owner of land classified pursuant
9 to (a) of this subsection is sited if: The housing or residence is on
10 or contiguous to the classified parcel; and the use of the housing or
11 the residence is integral to the use of the classified land for
12 agricultural purposes; (~~(e)~~)

13 (g) Any land that is used primarily for equestrian related
14 activities for which a charge is made, including, but not limited to,
15 stabling, training, riding, clinics, schooling, shows, or grazing for
16 feed and that otherwise meet the requirements of (a), (b), or (c) of
17 this subsection; or

18 (h)(i) Any land that is:

19 (A) Used as a public easement; and

20 (B) Located adjacent to land that either:

21 (I) Meets the requirements of (a), (b), or (c) of this subsection
22 (2); or

23 (II) Would meet the requirements of (a), (b), or (c) of this
24 subsection (2) if the acreage of the adjacent public easement was
25 included as part of the land's acreage for purposes of calculating the
26 acreage requirements of (a), (b), or (c) of this subsection (2);

27 (ii) Any public easement acreage that meets the requirements of
28 this subsection (2)(h) must be included in the acreage calculations
29 under (a), (b), or (c) of this subsection (2).

30 (3)(a) "Timber land" means any parcel of land that is five or more
31 acres or multiple parcels of land that are contiguous and total five or
32 more acres which is or are devoted primarily to the growth and harvest
33 of timber for commercial purposes. Timber land means the land only and
34 does not include a residential homesite. The term includes land used
35 for incidental uses that are compatible with the growing and harvesting
36 of timber but no more than ten percent of the land may be used for such
37 incidental uses. It also includes the land on which appurtenances

1 necessary for the production, preparation, or sale of the timber
2 products exist in conjunction with land producing these products.

3 (b)(i) The term also includes land that is:

4 (A) Used as a public easement; and

5 (B) Located adjacent to land that meets or would otherwise meet the
6 requirements of (a) of this subsection (3) if the acreage of the public
7 easement was included as part of the land's total acreage for purposes
8 of calculating the acreage requirement of (a) of this subsection (3).

9 (ii) Any public easement acreage that meets the requirements of
10 this subsection (3)(b) must be included in the acreage calculations
11 under (a) of this subsection (3).

12 (4) "Current" or "currently" means as of the date on which property
13 is to be listed and valued by the assessor.

14 (5) "Owner" means the party or parties having the fee interest in
15 land, except that where land is subject to real estate contract "owner"
16 shall mean the contract vendee.

17 (6) "Contiguous" means land adjoining and touching other property
18 held by the same ownership. Land divided by a public road, but
19 otherwise an integral part of a farming operation, shall be considered
20 contiguous.

21 (7) "Granting authority" means the appropriate agency or official
22 who acts on an application for classification of land pursuant to this
23 chapter.

24 (8) "Farm and agricultural conservation land" means either:

25 (a) Land that was previously classified under subsection (2) of
26 this section, that no longer meets the criteria of subsection (2) of
27 this section, and that is reclassified under subsection (1) of this
28 section; or

29 (b) Land that is traditional farmland that is not classified under
30 chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a
31 use inconsistent with agricultural uses, and that has a high potential
32 for returning to commercial agriculture.

33 NEW SECTION. Sec. 2. This act applies to taxes levied for
34 collection in 2011 and thereafter.

--- END ---