
SENATE BILL 5521

State of Washington

61st Legislature

2009 Regular Session

By Senator Jacobsen

Read first time 01/26/09. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to the property taxation and valuation of standing
2 trees within urban growth area boundaries; and adding a new section to
3 chapter 84.36 RCW.

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

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

7 (1) Any standing tree on real property located in an urban growth
8 area boundary is exempt from property taxation, if the taxpayer
9 provided the county assessor documentation on the value of the tree or
10 trees as required in subsection (2) of this section.

11 (2) The value of any standing tree or trees must be determined by
12 a certified arborist at the election of, and cost to, the taxpayer.

13 (3) If the taxpayer elects to provide documentation, as provided in
14 subsection (2) of this section, on the value of any standing tree or
15 trees on the property to the county assessor, the county assessor must
16 include the exempt value of the standing tree or trees as part of the
17 appraisal and the assessor must continue to reduce the value of the

1 real property within an urban growth area boundary consistent with the
2 exempt value of any standing trees on the property.

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