

**Application for Exemption of Improvements Benefiting  
Fish and Wildlife Habitat, Water Quality, or Water Quantity**

The claim for this exemption must be filed annually with the county assessor on or before October 31<sup>st</sup>.

Applicant's name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City, State, Zip Code: \_\_\_\_\_

**Property**

Parcel/Account No.: \_\_\_\_\_

Legal description: (Brief): \_\_\_\_\_

Property address: \_\_\_\_\_

**Improvements**

Cost of improvement: \$ \_\_\_\_\_

Natural Resources Conservation

Services Practice Code: \_\_\_\_\_

Description of improvement: \_\_\_\_\_

**Conservation District Certification**

Name of district: \_\_\_\_\_

Were the improvements required by a government agency in conjunction with a mitigation plan? ☐ Yes ☐ No

**If the answer to any of the following questions is "no", the improvement is not eligible for this exemption.**

Has the Board approved a list of appropriate practices? ☐ Yes ☐ No

Does this applicant have an approved conservation plan on file with the district? ☐ Yes ☐ No

Are these improvements part of the approved conservation plan? ☐ Yes ☐ No

Were the improvements installed according to the plan and appropriate technical standards? ☐ Yes ☐ No

Certified by: \_\_\_\_\_  
Print Name Signature

**Landowner Certification**

I certify under penalty of perjury under the laws of the State of Washington that the above described improvements, contained in the Approved Conservation Plan, have been installed and maintained according to the appropriate technical plans and specifications.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

**Assessor's Acceptance**

\_\_\_\_\_  
Date Application Received

\_\_\_\_\_  
Signature

## Property Tax Exemption for Improvements that Benefit Fish and Wildlife Habitat, Water Quality or Water Quantity

Under RCW 84.36.255 qualifying improvements made to real and personal property that benefit fish and wildlife habitat, water quality or water quantity are exempt. To be eligible to receive this exemption, a description of the improvements **must** be contained in a written Conservation Plan approved by a conservation district.

### Application

Property owners interested in making these types of improvements and receiving this exemption should contact their local conservation district for assistance in developing and completing a Conservation Plan and application. Once a plan has been approved by the conservation district, the approved application claiming the exemption must be filed with the county assessor.

Applications must be filed annually on or before October 31<sup>st</sup> to receive the exemption from the following year's taxes. The initial application must contain the conservation district's certificate of approval.

In addition, each year following the initial application year, the owner must submit to the assessor when claiming an exemption under RCW 84.36.255:

- a certificate declaring that the improvements are being maintained as originally approved in the Conservation Plan; and
- a copy of the conservation district's initial certification made in the first filing year, along with the landowner's own certification for the current filing year.

### Exemption

Approved applications must be submitted to the county assessor. The details of the Conservation Plan will indicate whether a physical inspection of the improvements is necessary to determine if the value of the property has been changed as a result of the improvements. **Note: Costs relating to the improvements may not equal or determine the amount of the tax exemption.**

The property owner will receive a change in value notice **if** the improvements, subject to the Conservation Plan, change the value of the real or personal property. If the taxpayer does not agree with the value established by the assessor, the value may be appealed to the local Board of Equalization. The appeal must be filed by July 1 of the current assessment year or within 30 days of the date of the change of value notice, whichever is later.

### Removal

When the improvements are no longer maintained according to the approved Conservation Plan, the exemption will be removed and the value of the improvements previously exempted will be included in the assessment of the property.