



# APPLICATION FOR EXEMPTION OF FARM MACHINERY AND EQUIPMENT

ISLAND COUNTY ASSESSOR

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## TO BE FILED WITH ISLAND COUNTY PERSONAL PROPERTY AFFIDAVIT

Under RCW 84.36.630, all qualifying farm machinery and equipment is exempt from the state property tax. Qualifying equipment is still subject to local property taxes and must continue to be reported on the county personal property listing form. **Qualifying** machinery and equipment must be; (1) **owned** by an active farmer, (i.e. someone who is in the business of farming), and (2) the equipment must have been used in the business of farming during each year the claim for exemption is made. Additionally, equipment claimed for exemption must also have been used **exclusively** in growing, raising, or producing agricultural products. Equipment **not qualifying** includes; (1) equipment used in growing, raising, or producing agricultural products for a person's own consumption, (2) equipment used in the selling of animals from stockyards, slaughter houses, and packing houses, and (3) equipment used in cultivating or raising timber. **The claim for exemption must be submitted by April 30<sup>th</sup> each year with the personal property listing form to the County Assessor where the personal property is located.** For a listing of qualifying farming, activities refer to RCW 82.04.213 and RCW 15.85.020.

Applicant's Name: \_\_\_\_\_

Address: \_\_\_\_\_ County: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Date of Application: \_\_\_\_\_ Assessment/ Claim Year: \_\_\_\_\_

### PERSONAL PROPERTY CLAIMED

(Must have been used exclusively in farming in year claimed and owned by a "Farmer")

Property Location Where Farming is Performed \_\_\_\_\_

Personal Property Parcel / Account No: \_\_\_\_\_

Listing and Description of Personal Property Claimed for Exemption (If more space is needed, attach a separate listing)

Equipment Description	Year of Acquisition	Purchase Price (less sales tax)
_____	_____	_____
_____	_____	_____

### QUALIFICATION QUESTIONNAIRE

Type of Farming: (e.g. dairy, wheat, livestock, etc.) \_\_\_\_\_

A "Farmer" **owns** the personal property claimed for exemption?  Yes  No

Are you currently engaged in the business of growing, raising, or producing agricultural products?  Yes  No

Do you farm upon lands you own or that you have a present right of possession?  Yes  No

Do you grow or produce agricultural products that are for sale?  Yes  No

**Do you consider yourself to be a "farmer" as defined in RCW 82.04.213(2), below?**  Yes  No

"Farmer" means any person engaged in the business of growing, raising, or producing upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold. 'Farmer' does not include a person growing, raising, or producing such products for the person's own consumption; a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packinghouse; a person in respect to the business of taking, cultivating, or raising timber."

Is a personal property listing form filed or attached for the claim year, listing all farm equipment?  Yes  No

### CERTIFICATION

I certify under penalty of perjury under the laws of the state of Washington that a "farmer" owns the above described farm machinery and equipment and it is used exclusively in growing, raising, or producing agricultural products during the calendar year for which the claim for exemption is made. I further certify that the statements made in this application are true and correct.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE