

**Application for Exemption of Farm Machinery and Equipment to be
Filed with SKAGIT County Personal Property Listing Form**



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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,

The claim for exemption must be submitted by April 30th 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.

Date of Application: _____ Assessment / Claim Year: _____

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

Personal Property Parcel / Account No:
Property Location Where Farming is Performed

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 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 _____