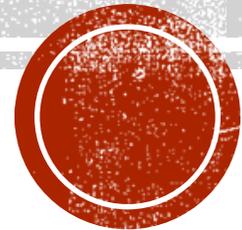


CLEAN ENERGY ASSESSMENTS

Whitman County, WA

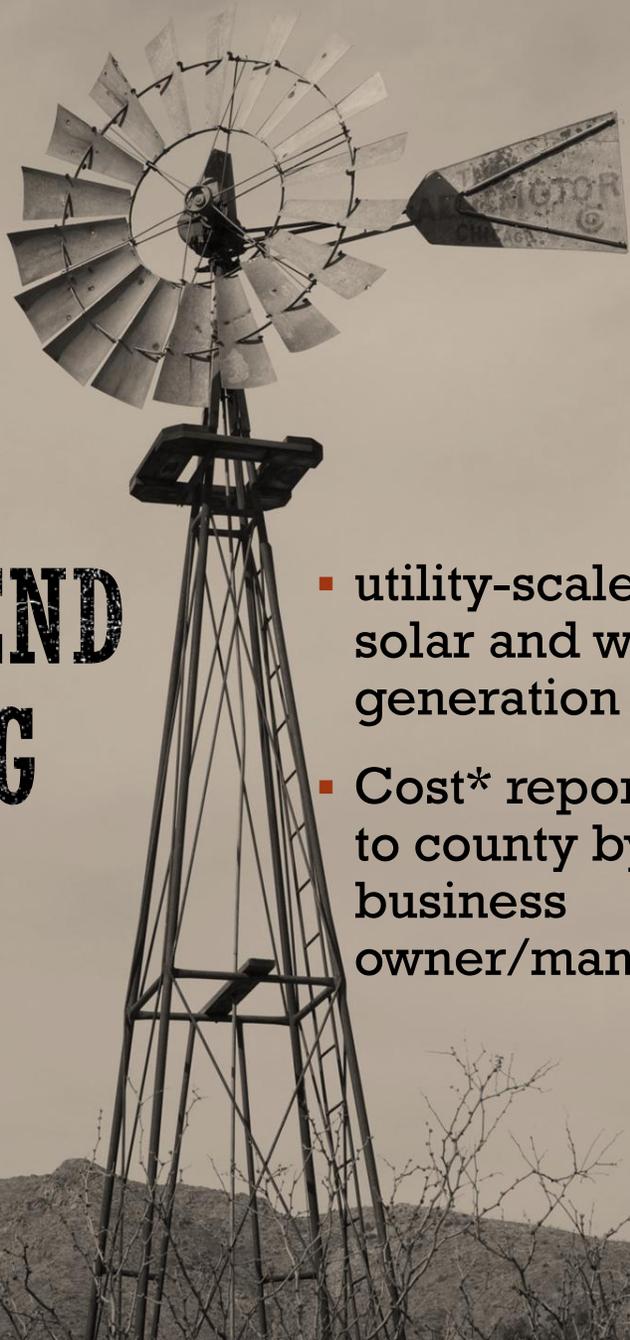


RENEWABLE ENERGY

- In 2022 SSB 5910 was passed, which required DOR to publish guidance, to advise county assessors when appraising renewable energy facilities to include a cost-based appraisal method and industry specific valuation tables for Solar, Wind, and Energy Storage. This bill was particular to renewable energy production of at least 1 megawatt of nameplate capacity and all other equipment and materials that comprise the property – but did not include equipment or materials attached to a single-family residence. The two new trend columns, one for utility-scale solar and wind generation (Trend RG) and one for utility-scale battery storage (trend RS) are included in the attached tables. The original cost reported to the county should be less any tax credits that are received based on the initial capital that was invested into the project.



TREND RG



- utility-scale solar and wind generation
- Cost* reported to county by business owner/manager

		RG	RS
AGE	YEAR	4.0%	12.0%
1	2023	0.960	0.880
2	2022	0.976	0.820
3	2021	0.942	0.725
4	2020	0.881	0.622
5	2019	0.813	0.526
6	2018	0.776	0.460
7	2017	0.733	0.398
8	2016	0.675	0.336
9	2015	0.623	0.285
10	2014	0.584	0.245
11	2013	0.530	0.204
12	2012	0.492	0.173
13	2011	0.448	0.150
14	2010	0.409	0.150
15	2009	0.366	0.150
16	2008	0.324	0.150
17	2007	0.285	0.150
18	2006	0.252	0.150
19	2005	0.222	0.150
20	2004	0.196	0.150
21	2003	0.168	0.150
22	2002	0.150	0.150
23	2001	0.150	0.150
24	2000	0.150	0.150
25	1999	0.150	0.150

26	1998	0.150	0.150
27	1997	0.150	0.150
28	1996	0.150	0.150
29	1995	0.150	0.150
30	1994	0.150	0.150
31	1993	0.150	0.150
32	1992	0.150	0.150
33	1991	0.150	0.150
34	1990	0.150	0.150
35	1989	0.150	0.150
36	1988	0.150	0.150
37	1987	0.150	0.150
38	1986	0.150	0.150
39	1985	0.150	0.150
40	1984	0.150	0.150
41	1983	0.150	0.150
42	1982	0.150	0.150
43	1981	0.150	0.150
44	1980	0.150	0.150
45	1979	0.150	0.150
46	1978	0.150	0.150
47	1977	0.150	0.150
48	1976	0.150	0.150
49	1975	0.150	0.150
50	1974	0.150	0.150



2014		2015	
Assessed Valuation	Property Tax Paid	Assessed Valuation	Property Tax Paid
\$ 74,298,000.00	\$ 868,989.52	\$ 97,304,335.00	\$ 1,169,919.68
2016		2017	
Assessed Valuation	Property Tax Paid	Assessed Valuation	Property Tax Paid
\$ 89,996,307.00	\$ 1,145,532.24	\$ 83,484,972.00	\$ 976,306.96
2018		2019	
Assessed Valuation	Property Tax Paid	Assessed Valuation	Property Tax Paid
\$ 76,404,606.00	\$ 1,004,968.58	\$ 70,694,751.00	\$ 855,434.78
2020		2021	
Assessed Valuation	Property Tax Paid	Assessed Valuation	Property Tax Paid
\$ 66,126,474.00	\$ 889,861.22	\$ 62,243,422.00	\$ 819,802.66
2022		2023	
Assessed Valuation	Property Tax Paid	Assessed Valuation	Property Tax Paid
\$ 58,017,606.00	\$ 790,034.62	\$ 55,736,848.00	\$ 821,187.50
2024			
Assessed Valuation	Property Tax Paid		
\$ 55,163,192.00	\$ 701,779.61		

PALOUSE WINDS PROJECT

60 Towers plus

Transmission lines

Districts

110	35%
117	1%
130	44%
131	20%

2015 Tax Paid

(project completed)

\$1,169,919.68

2024 Tax Paid

\$701,779.61

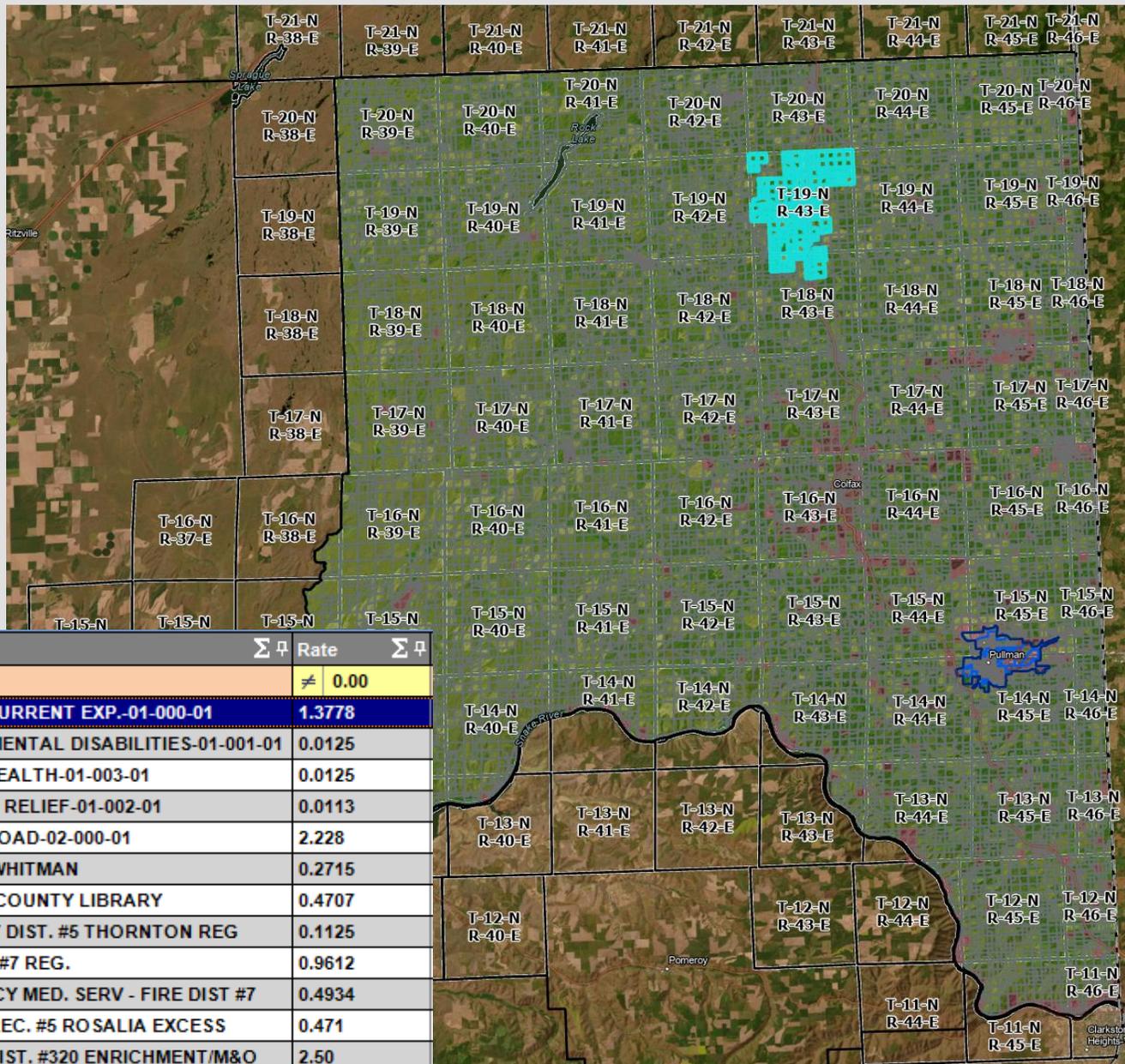
9 year span

Tax Difference

\$468,140



TAX DISTRICT 110

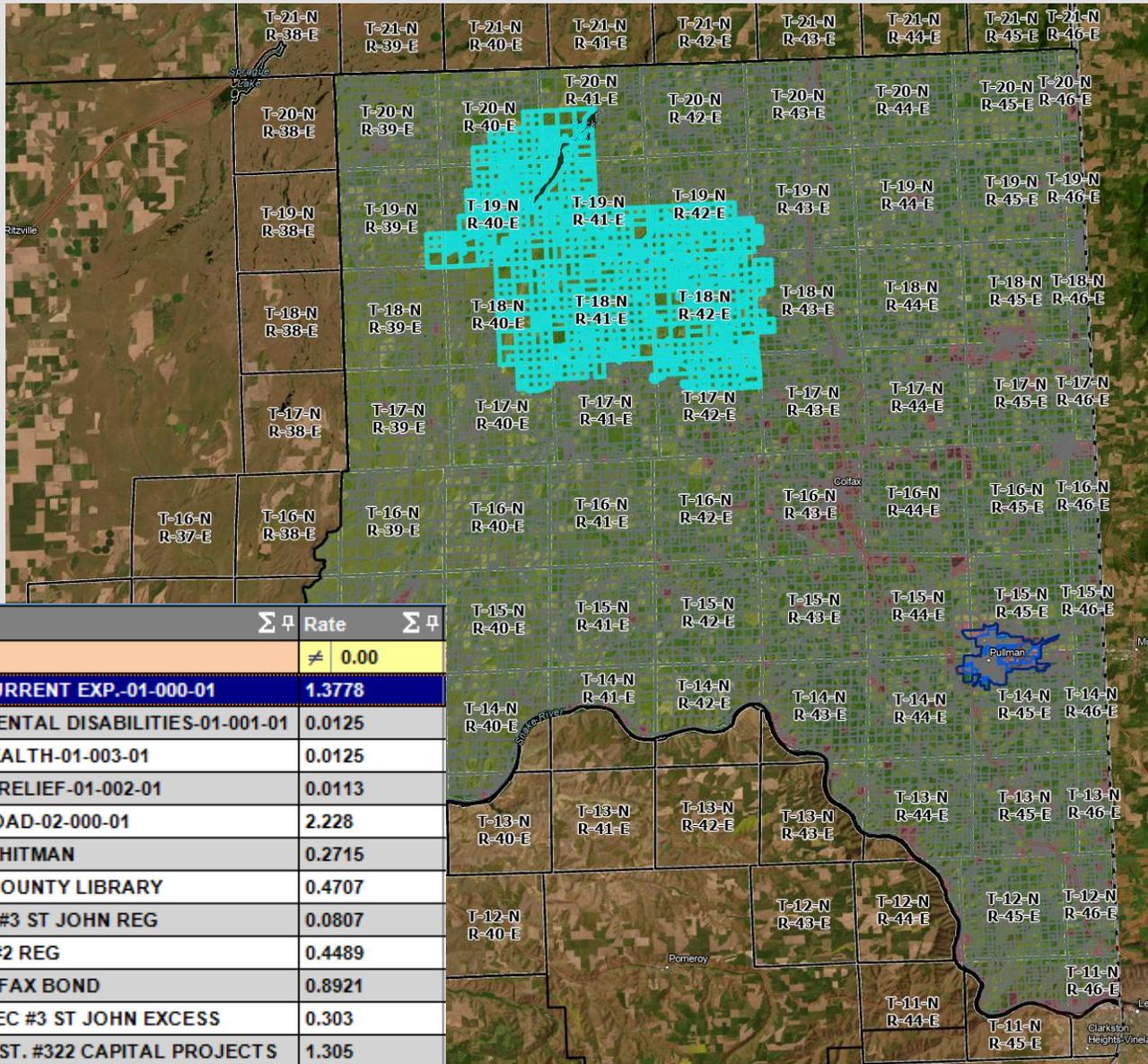


District	110
Year	Levy Rate
2002	18.5976
2003	18.5976
2004	18.0118
2005	18.265
2006	16.7578
2007	16.7843
2008	16.7865
2009	16.6273
2010	16.207332
2011	16.52366
2012	16.970539
2013	16.710719
2014	14.229638
2015	13.788221
2016	13.575293
2017	11.42413839
2018	13.2864269
2019	11.41630969
2020	12.78487514
2021	11.99271839
2022	12.4293462
2023	12.78440956
2024	12.296993

District	Σ	Description	Σ	Rate	Σ
= 110				≠ 0.00	
110		COUNTY CURRENT EXP.-01-000-01		1.3778	
110		DEVELOPMENTAL DISABILITIES-01-001-01		0.0125	
110		MENTAL HEALTH-01-003-01		0.0125	
110		VETERANS RELIEF-01-002-01		0.0113	
110		COUNTY ROAD-02-000-01		2.228	
110		PORT OF WHITMAN		0.2715	
110		WHITMAN COUNTY LIBRARY		0.4707	
110		CEMETERY DIST. #5 THORNTON REG		0.1125	
110		FIRE DIST. #7 REG.		0.9612	
110		EMERGENCY MED. SERV - FIRE DIST #7		0.4934	
110		PARKS & REC. #5 ROSALIA EXCESS		0.471	
110		SCHOOL DIST. #320 ENRICHMENT/M&O		2.50	
110		SCHOOL DIST. # 320 CAPITAL PROJECT		0.4212	
110		STATE SCHOOLS - PART 1		1.9219	
110		STATE SCHOOLS - PART 2		1.0316	



TAX DISTRICT 117

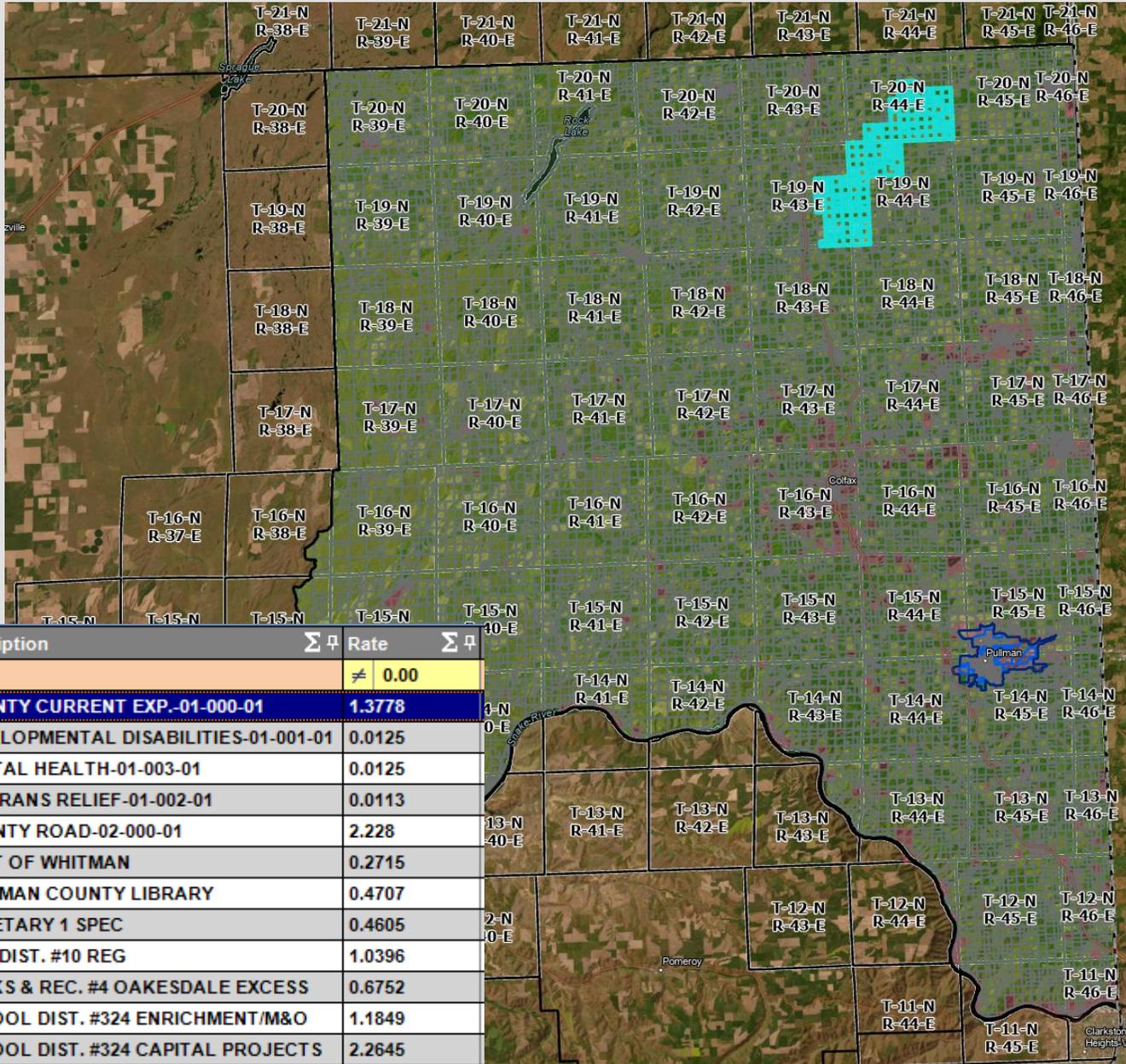


District	Σ	Description	Σ	Rate	Σ
= 117				≠ 0.00	
117		COUNTY CURRENT EXP.-01-000-01		1.3778	
117		DEVELOPMENTAL DISABILITIES-01-001-01		0.0125	
117		MENTAL HEALTH-01-003-01		0.0125	
117		VETERANS RELIEF-01-002-01		0.0113	
117		COUNTY ROAD-02-000-01		2.228	
117		PORT OF WHITMAN		0.2715	
117		WHITMAN COUNTY LIBRARY		0.4707	
117		CEMETERY #3 ST JOHN REG		0.0807	
117		FIRE DIST. #2 REG		0.4489	
117		PHD#3 COLFAX BOND		0.8921	
117		PARKS & REC #3 ST JOHN EXCESS		0.303	
117		SCHOOL DIST. #322 CAPITAL PROJECTS		1.305	
117		SCHOOL DIST. #322 ENRICHMENT/M&O		1.6668	
117		STATE SCHOOLS - PART 1		1.9219	
117		STATE SCHOOLS - PART 2		1.0316	
117		FIRE DIST. #2 SPEC		0.0969	

District	117
Year	Levy Rate
2002	14.1674
2003	14.1674
2004	14.0483
2005	13.9926
2006	13.5596
2007	14.7543
2008	11.9349
2009	10.7889
2010	11.076413
2011	10.828314
2012	11.092296
2013	11.524827
2014	12.407469
2015	12.670122
2016	12.45702
2017	10.36793876
2018	11.39211564
2019	11.46074894
2020	12.39921505
2021	12.28957232
2022	12.10209601
2023	12.37061656
2024	12.1312113



TAX DISTRICT 130

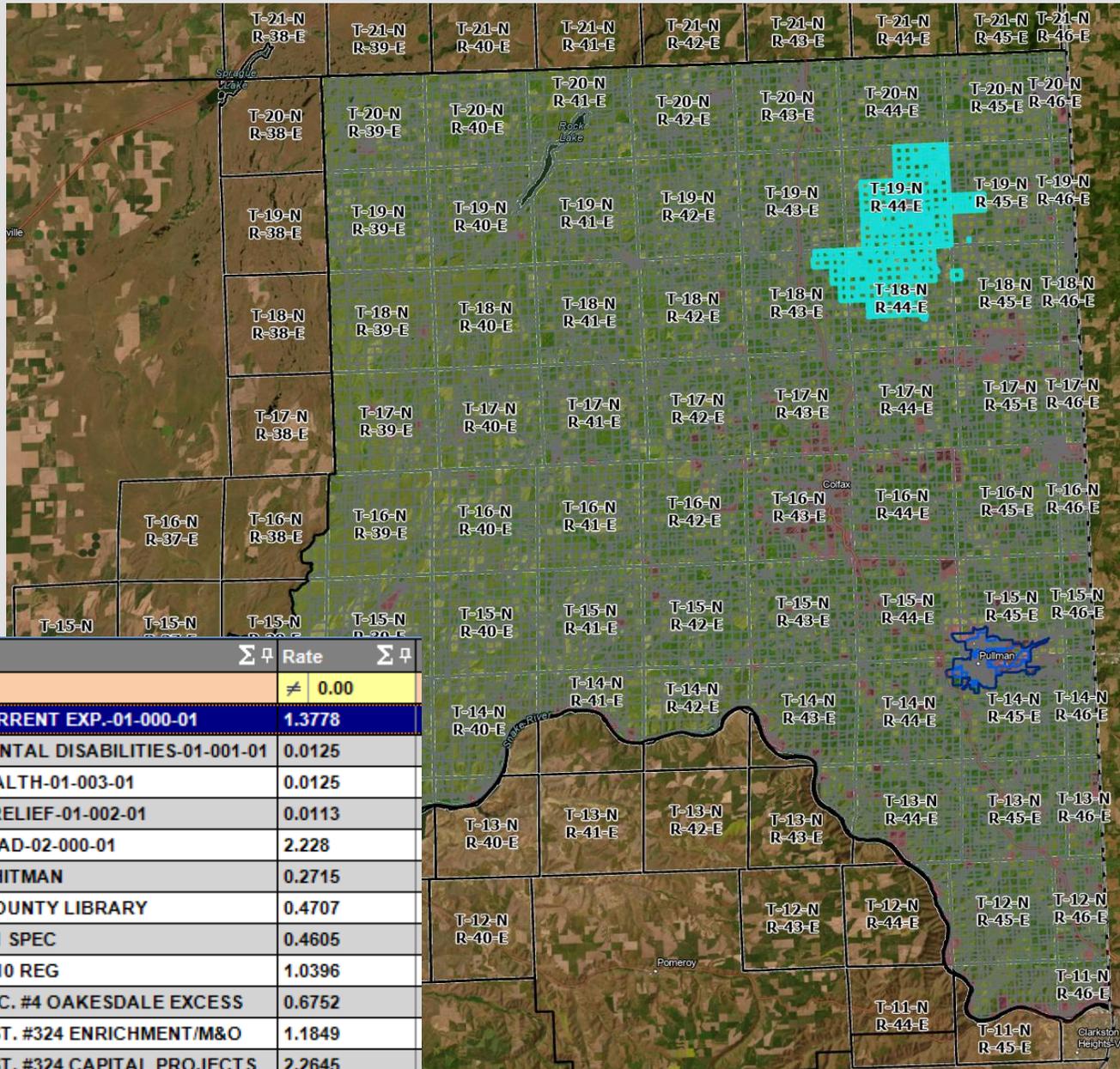


District	130
Year	Levy Rate
2002	13.7003
2003	13.7003
2004	13.5684
2005	14.4367
2006	14.8986
2007	13.6639
2008	11.989
2009	12.5455
2010	13.372306
2011	12.395293
2012	13.118353
2013	13.119211
2014	10.461666
2015	11.05942
2016	12.277879
2017	11.86647668
2018	13.11660428
2019	12.48176391
2020	13.84019027
2021	13.82332601
2022	14.28737913
2023	15.827348
2024	12.96262111

District	Description	Rate
130	COUNTY CURRENT EXP.-01-000-01	1.3778
130	DEVELOPMENTAL DISABILITIES-01-001-01	0.0125
130	MENTAL HEALTH-01-003-01	0.0125
130	VETERANS RELIEF-01-002-01	0.0113
130	COUNTY ROAD-02-000-01	2.228
130	PORT OF WHITMAN	0.2715
130	WHITMAN COUNTY LIBRARY	0.4707
130	CEMETARY 1 SPEC	0.4605
130	FIRE DIST. #10 REG	1.0396
130	PARKS & REC. #4 OAKESDALE EXCESS	0.6752
130	SCHOOL DIST. #324 ENRICHMENT/M&O	1.1849
130	SCHOOL DIST. #324 CAPITAL PROJECTS	2.2645
130	STATE SCHOOLS - PART 1	1.9219
130	STATE SCHOOLS - PART 2	1.0316



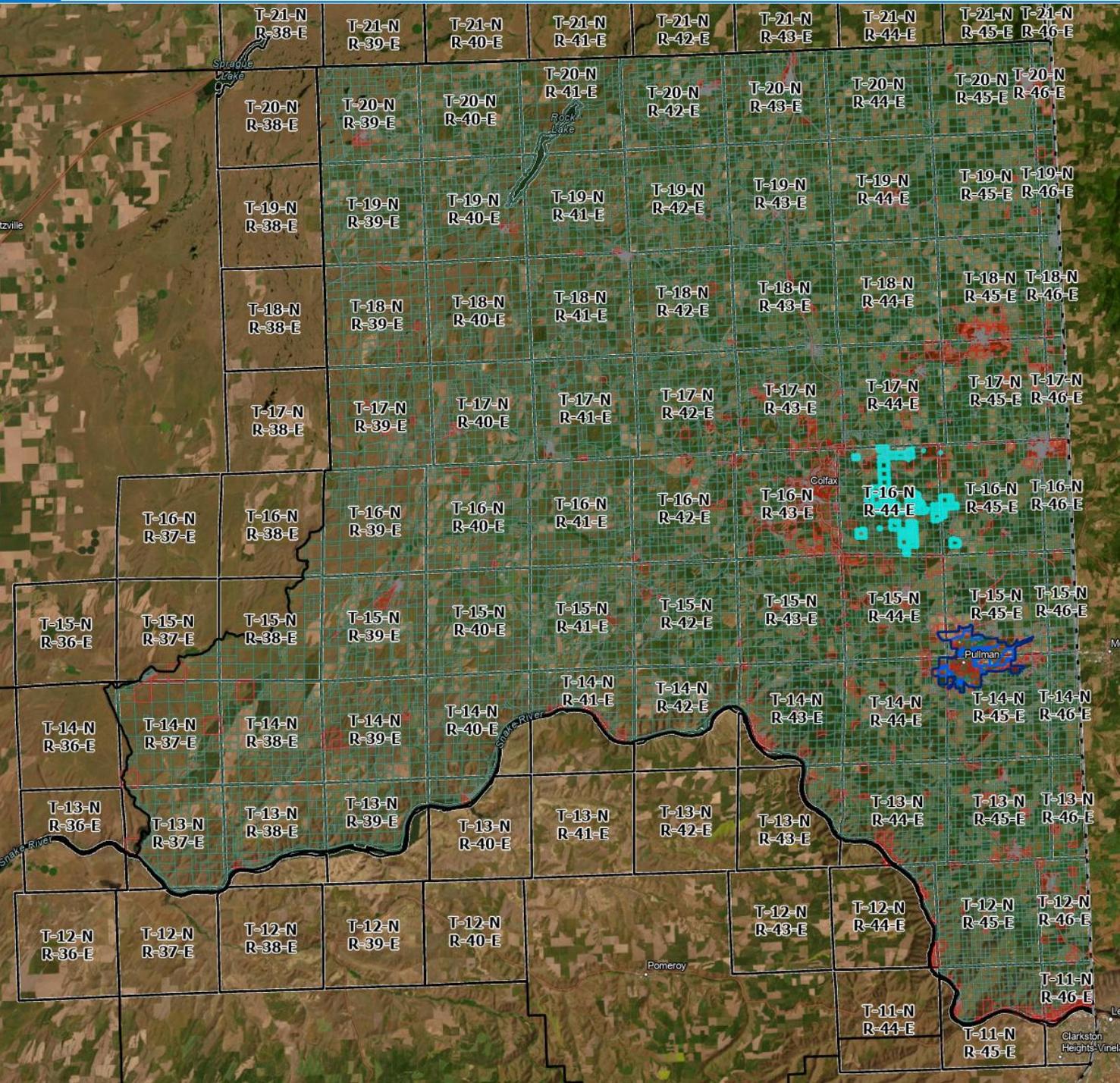
TAX DISTRICT 131



District	131
Year	Levy Rate
2002	13.7003
2003	13.7003
2004	13.5684
2005	14.4367
2006	14.8986
2007	13.6639
2008	11.989
2009	12.5455
2010	13.372306
2011	12.395293
2012	13.118353
2013	13.119211
2014	10.461666
2015	11.05942
2016	12.277879
2017	11.86647668
2018	13.11660428
2019	12.48176391
2020	13.84019027
2021	13.82332601
2022	14.28737913
2023	15.827348
2024	12.96262111

District	Description	Rate
= 131		≠ 0.00
131	COUNTY CURRENT EXP.-01-000-01	1.3778
131	DEVELOPMENTAL DISABILITIES-01-001-01	0.0125
131	MENTAL HEALTH-01-003-01	0.0125
131	VETERANS RELIEF-01-002-01	0.0113
131	COUNTY ROAD-02-000-01	2.228
131	PORT OF WHITMAN	0.2715
131	WHITMAN COUNTY LIBRARY	0.4707
131	CEMETARY 1 SPEC	0.4605
131	FIRE DIST. #10 REG	1.0396
131	PARKS & REC. #4 OAKESDALE EXCESS	0.6752
131	SCHOOL DIST. #324 ENRICHMENT/M&O	1.1849
131	SCHOOL DIST. #324 CAPITAL PROJECTS	2.2645
131	STATE SCHOOLS - PART 1	1.9219
131	STATE SCHOOLS - PART 2	1.0316





District	Δ	Σ	Description	Σ	Rate	Σ
= 64						
64			COUNTY CURRENT EXP.-01-000-01			1.3778
64			DEVELOPMENTAL DISABILITIES-01-001-01			0.0125
64			MENTAL HEALTH-01-003-01			0.0125
64			VETERANS RELIEF-01-002-01			0.0113
64			COUNTY ROAD-02-000-01			2.228
64			PORT OF WHITMAN			0.2715
64			WHITMAN COUNTY LIBRARY			0.4707
64			CEMETERY DIST. 6 COLFAX REG			0.0674
64			CEMETARY DIST 6 COLFAX EXCESS			0.0177
64			FIRE DIST. #11 REG			0.968
64			PHD#3 COLFAX BOND			0.8921
64			SCHOOL DIST. #300 ENRICHMENT/M&O			2.0223
Δ						
= 67						
67			COUNTY CURRENT EXP.-01-000-01			1.3778
67			DEVELOPMENTAL DISABILITIES-01-001-01			0.0125
67			MENTAL HEALTH-01-003-01			0.0125
67			VETERANS RELIEF-01-002-01			0.0113
67			COUNTY ROAD-02-000-01			2.228
67			PORT OF WHITMAN			0.2715
67			WHITMAN COUNTY LIBRARY			0.4707
67			CEMETERY DIST. 6 COLFAX REG			0.0674
67			CEMETARY DIST 6 COLFAX EXCESS			0.0177
67			FIRE DIST. #4 REG			0.4879
67			EMERGENCY MED. SERV - FIRE DIST #4			0.2352
67			SCHOOL DIST. #300 ENRICHMENT/M&O			2.0223
67			SCHOOL DIST. #300 BOND			2.6535
Δ						
= 68						
68			COUNTY CURRENT EXP.-01-000-01			1.3778
68			DEVELOPMENTAL DISABILITIES-01-001-01			0.0125
68			MENTAL HEALTH-01-003-01			0.0125
68			VETERANS RELIEF-01-002-01			0.0113
68			COUNTY ROAD-02-000-01			2.228
68			PORT OF WHITMAN			0.2715
68			WHITMAN COUNTY LIBRARY			0.4707
68			FIRE DIST. #11 REG			0.968
68			SCHOOL DIST. #301 ENRICHMENT/M&O			2.50
68			SCHOOL DIST. #301 CAPITAL PROJECTS			1.8673
68			SCHOOL DIST. #301 BOND			0.00
68			STATE SCHOOLS - PART 1			1.9219
68			STATE SCHOOLS - PART 2			1.0316

2024

Levy Rate

District 64

\$11.3053

District 67

\$12.8105

District 68

\$12.6731

HARVEST HILLS PROJECT



SHB 1756 - Supporting clean energy through tax changes that increase revenue to local governments, schools, and impacted communities.

This bill:

- Provides a 10- or 15-year personal property tax exemption from the state levies for solar and wind generators, and energy storage equipment.
- Creates an excise tax for persons claiming the personal property tax exemption created in this bill.
- Provides a "clawback" for the full amount of the personal property tax exempted if a person fails to meet certain filing requirements for the full 10- or 15-year period of the property tax exemption. No refund of the corresponding excise tax is provided.

The exemptions are available for facilities that commence construction on or after July 1, 2023.

SHB 1756 takes effect July 23, 2023

SHB 1756

A personal property tax exemption for personal property used exclusively for the generation or storage of renewable energy.



RCW 84.34

WAC 458-30-200(2)(D)

OPEN SPACE TAXATION ACT

CHAPTER 84.34 RCW

CLASSIFICATION: FARM & AGRICULTURE

"Land must be devoted primarily to the production of livestock or agricultural commodities for commercial purposes."

AGRICULTURAL COMMODITIES

WAC 458-30-200(2)(d) Agricultural products/commodities

- Raising of livestock, poultry, bees, or fur-bearing animals;
- Production of milk, eggs, wool, fur, meat, honey, or other substances obtained therefrom;
- Includes any agricultural, horticultural, or aquacultural produce or crop
- Does *not* include cannabis; could include industrial hemp

Open Space Taxation Act

Chapter 84.34 RCW

Classification: FARM & AGRICULTURAL

Defined in RCW 84.34.020(2)

20 acres or more, must be:

- Devoted primarily to the production of livestock or agricultural commodities for commercial purposes, OR
- Enrolled in federal CRP/CREP or its successor, OR
- Other commercial agricultural activities established under WAC 458-30.

5 acres or more but less than 20 acres:

- Devoted primarily to the production of livestock or agricultural commodities for commercial purposes, AND
- Meet annual income requirements or provide demonstrable investment for standing crops with longer harvest cycle

Less than 5 acres:

- Devoted primarily to the production of livestock or agricultural commodities for commercial purposes, AND
- Meet annual income requirements



WASHINGTON STATE DEPARTMENT OF REVENUE 14

Commercial Agricultural Purposes" Defined WAC 458-30-200(2)(n)

"Commercial agricultural purposes" means the use of farm and agricultural land on a continuous and regular basis, prior to and subsequent to application for classification or reclassification, that demonstrates that the owner or lessee is engaged in and intends to obtain through lawful means, a monetary profit from cash income by producing an agricultural product.



CURRENT USE / OPEN SPACE ACRES

Agricultural land classified under 84.34 RCW

Palouse Winds Project- 1,994 acres in soil class valuation, Soils 1-5

- 2 0000 43 19 02 **** 160 acres
1 acre homesite
- 2 0000 43 19 10 **** 155.54 acres
- 2 0000 43 19 11 **** 120 acres
- 2 0000 43 19 12 **** 119 acres
- 2 0000 43 19 12 **** 40 acres
- 2 0000 43 19 12 **** 120 acres
- 2 0000 43 19 12 **** 160 acres
- 2 0000 43 19 13 **** 80 acres
- 2 0000 43 19 13 **** 80 acres
- 2 0000 43 19 13 **** 160 acres
- 2 0000 44 19 17 **** 160 acres
- 2 0000 44 19 18 **** 157 acres
- 2 0000 44 19 19 **** 160 acres
- 2 0000 44 19 19 **** 118 acres
- 2 0000 44 19 19 **** 44 acres
- 2 0000 44 19 20 **** 80 acres
- 2 0000 44 19 20 **** 80 acres



Removals are generally due to one of four reasons: (for both DFL RCW 84.33.140 and Open Space RCW 84.34.108)

- Owner request;
- Sale/Transfer to exempt owner;
- Sale/Transfer with no signed continuance;
- Assessor determination, based on: * Failure of owner to respond to assessor's written request for information about the use of the land* Failure of owner to comply with a Title 76 order * Land is no longer being used for the purpose for which it was granted classification * Land was classified in error through no fault of the owner

WAC 458-30-700(6) "Compensating tax is imposed when land is removed from its designated land status. This tax recaptures taxes that would have been paid on the land if it had been assessed and taxed at its true and fair value instead of the forest land value."

- Calculated by determining the difference between market value and ag value in the year of removal.
- Multiply that difference by the last levy rate extended on the land and multiply by up to nine.
- Current year's tax (Jan 1 to date of removal) due within 30 days, balance on regular due dates

RCW 84.40.038(1) If removal is the result of a sale, comp tax (if imposed) is due and payable at the time of conveyance

OPEN SPACE REMOVAL

Compensating tax

Additional Tax, Interest, Penalty

Removal Date: 6/4/2025	In Processed: False	Classification: Open Space Land							
Reason for Removal: Owners Request	Change State Code To: 83 - Resource - Agriculture Current Use								
Current Year to Date of Removal	Days in current use: 155 / Days in current year: 365 = Proration Factor: 0.42465753	Additional Tax: 59.23							
	Market Value: 27,000 X Levy Rate: 11.920823 X Proration factor: 0.42465753 = Market Taxes: 136.68	Interest rate: 2.00 %							
	Current Use Value: 15,300 X Levy Rate: 11.920823 X Proration factor: 0.42465753 = Use Taxes: 77.45	Interest due: 1.18							
Remainder of Current Year	Days remaining: 210 / Days in current year: 365 = Proration factor: 0.57534247	Additional Tax: 80.24							
	Market Value: 27,000 X Levy Rate: 11.920823 X Proration factor: 0.57534247 = Market Taxes: 185.18								
	Current Use Value: 15,300 X Levy Rate: 11.920823 X Proration factor: 0.57534247 = Use Taxes: 104.94								
Prior Years									
Year	Parcel	Market	Current Use	Difference	Levy Rate	Add Tax	Months	Interest	Total
2024									
2023									
2022									
2021									
2020									
2019									
2018									
						0.00		0.00	0.00
Summary									
Prior Tax:	Prior Years Penalty:	Prior Years Total:	0.00	Current Year:	140.65	Recording Fee:	0.00	Total Due:	140.65



CHANGE IN VALUE BY TCA

- Potential of devaluation in relativity to Palouse Winds project

Case#	TCA	Year	Sale	Year	Sale	% Change by year	Year	Sale	% Change by year
a	110	2013	\$220,000.00	2023	\$585,000.00	6%			
b	131	2007	\$190,000.00	2018	\$314,000.00	4%	2021	\$365,000.00	3%
c	117	2021	\$300,000.00	2023	\$375,000.00	10%			
d	117	2011	\$178,000.00	2014	\$220,000.00	2%			

