

# Exemption to Operate an Anaerobic Digester

You cannot apply for this exemption after December 31, 2024.

Form 63 0029

Beginning July 1, 2018, if you have real and personal property that you use primarily for an anaerobic digester, you may not owe property tax, and can claim an exemption.

The exemption is valid for six assessment years following the date that your facility, or addition to an existing facility, becomes operational (Revised Code of Washington (RCW) [84.36.635](#)).

If you want to get an exemption for the following year, you must submit this application by December 31 during the year you start operating the anaerobic digester.

## Owner information

Name:

Phone:

Street address:

State:

Zip:

County:

## Anaerobic digester real and personal property location

Street address for exempt property:

Real property parcel number:

Description of real property claiming exemption:

Personal property parcel number:

For the year you claim the exemption, a personal property listing is:

Filed with the county assessor.

Attached.

## Select the option that applies to you

Date the anaerobic digester became operational:

You are claiming a property tax exemption for a(n):

New anaerobic digester facility.

Addition to an existing anaerobic digester facility. Please describe:

## Certification

I certify under penalty of perjury under the laws of the state of Washington that the above described real and personal property is primarily used for the operation of an anaerobic digester. I further certify that the statements made in this application are true and correct.

Signature:

Title:

Application date:

## What to do next:

1. Save and print this form.
2. You must file this application with the county assessor in the county where the property is located. The application must be filed by December 31 the year the anaerobic facility becomes operational to receive the exemption of value the following year for taxes payable the year after.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

## Instructions and tax exemption information

### How to complete the application

#### Name and address

- The property owner's name.
- The property owner's phone number.
- The property owner's mailing address.
- The county where the property is located.

#### Anaerobic digester real and personal property location

- The street address of the property claimed for exemption.
- The parcel number(s) for the property claimed for exemption.
- A listing of all taxable personal property is required to be filed with the county assessor. Please indicate whether the listing has already been filed or is attached to the application. If attached, the listing must describe the qualifying personal property, list the date of acquisition, and the purchase price minus sales tax.

#### Select the option that applies to you

Indicate whether the exemption is for a new anaerobic facility or for an addition to an existing facility. If an addition to an existing facility, please describe the addition.

#### Certification

You must certify, under the penalty of perjury, the information contained in the application is true and correct by signing the application form. Write in the date that you complete this application.

#### Tax exemption information

If you have real and personal property that you use primarily for an anaerobic digester, you may be exempt from paying property tax. The exemption is valid for six assessment years following the date that your facility or addition to an existing facility becomes operational (Revised Code of Washington (RCW) [84.36.635](#)).

Use this application to claim this exemption.

#### What types of property qualify?

Property that qualifies includes buildings, machinery, equipment, and other personal property, the land upon which this property is located, and land that is reasonably necessary to operate an anaerobic digester.

#### An anaerobic digester is defined as:

A facility that processes organic material into biogas and digestate using microorganisms in a decomposition process within a closed, oxygen-free container as

well as the equipment necessary to process biogas or digestate produced by an anaerobic digester into marketable coproducts, including but not limited to biogas conditioning, compression, nutrients recovery, and electrical generation equipment RCW [82.08.900](#).

#### Exemption period

Once your assessor approves your application, you will receive an exemption for six assessment years following the date the anaerobic digester facility becomes operational. You will stop receiving the exemption prior to the completion of six assessment years if you stop using the property to operate an anaerobic digester.

You cannot apply for this exemption after December 31, 2024.

#### Where and when do I file the application?

You must file this application with the county assessor in the county where the property is located. The application must be filed by December 31 the year the anaerobic facility becomes operational to receive the exemption of value the following year for taxes payable the year after.

#### What is the effective date?

If your application is approved by the assessor, the exemption will begin the assessment year following the year of application. You will see the tax exemption two years after the date of your application.

#### Examples:

1. In August 2018, a new anaerobic digester facility is complete and becomes operational. You submit an application for exemption that is approved by the assessor. The exemption begins in 2019 for taxes payable in 2020, and for the following five years.
2. In February 2019, a new addition is made to an existing facility. You submit an application by December 31, 2019. The assessor determines the value of the new addition and approves the application. Beginning in 2020, the assessed value of the new addition is exempt for taxes due in 2021, and for the following five years.
3. In June 2020, a new anaerobic digester facility is completed and becomes operational. However, you do not submit an application until 2021. Once your application is approved by the assessor, you will receive the exemption in 2022 assessment year, for taxes payable in 2023, and for the following four years. You may receive a refund for taxes paid in 2021 (RCW [84.69.030](#)).