

# Leasehold excise tax exemption to operate an anaerobic digester

You must use this form to request a leasehold excise tax exemption on property you use to operate an anaerobic digester. You cannot take the exemption until you file this form with the Department of Revenue, and we approve your application.

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

## Owner information

Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Street address: \_\_\_\_\_ City: \_\_\_\_\_  
State: \_\_\_\_\_ Zip: \_\_\_\_\_

## Real property address

Street address for exemption you claimed: \_\_\_\_\_  
Real property parcel number: \_\_\_\_\_  
County of operation: \_\_\_\_\_

## Select the option that applies to you

Date the anaerobic digester became operational: \_\_\_\_\_

The leasehold tax exemption you claimed is for a(n):

- new facility
- addition to existing

## 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

## Tax exemption information

Beginning July 1, 2018, you may be eligible for an exemption from leasehold excise tax on real and personal property used primarily in the operation of an anaerobic digester (RCW 82.29A.135).

**You must file the application with the department before you take this exemption.**

### What type of property qualifies?

Property that qualifies includes all buildings, machinery, equipment, and other personal property that you use used primarily to operate an anaerobic digester (RCW 82.08.900), the land upon which this property is located, and land that is reasonably necessary in the operation of 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 (RCW82.08.900).

### Exemption period

Once we approve your application, you will receive the exemption for six assessment years following the date the property becomes operational. If you stop using the property prior to the end of six assessment years, you are no longer entitled to the exemption (RCW 82.08.900).

## How to complete the application

### Owner information

- The property owner's name
- The property owner's phone number
- The property owner's mailing address

### Real property claimed

- The street address of the real property claimed for exemption
- The parcel number(s) for the property claimed for exemption
- County in which the real property is located

### Qualifications questionnaire

- List all the digestate coproducts produced at the facility.
- Fill in the date the anaerobic digester became operational.
- Indicate whether the exemption is for a new facility or for an addition to an existing manufacturing facility.

### Certification

You must certify, under the penalty of perjury, the information contained in the application is true and correct by signing the application form.