



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

October 6, 2015

TO: All County Assessors
FROM: Mark Studer, Ratio Specialist
Property Tax Division

A handwritten signature in black ink, appearing to read "Mark Studer".

SUBJECT: MARIJUANA GROW OPERATION LAND USE CODE

With the passage of Initiative 502, production, processing, and sales of marijuana and marijuana infused products became legal in Washington in July of 2014. Licensing is required from the Washington State Liquor and Cannabis Board (WSLCB) for each of the three phases (production, processing, and sales) of the commercial distribution of marijuana and marijuana infused products.

RCW 84.34.410 specifically states that “provisions of this chapter (RCW 84.34 – Current Use) do not apply with the respect to land used in the growing, raising, or producing marijuana, useable marijuana, or marijuana infused products.” Since the commercial growing of marijuana does not qualify for current use (land use code 83), another land use code must be applied to these operations.

We have decided to assign a specific land use code to marijuana grow operations. This will allow our Research Division to obtain parcel information on these facilities if it is ever needed. The best category for this industry is within Resource Production and Extraction category (land use codes 81-89). Land use codes 86 and 87, in this category, are currently unassigned. Based on feedback from my email sent out to all county assessors on September 14, 2015, we have chosen land use code 86 as this code appears to have the least impact on all 39 counties. Land use code 86 should be used for all parcels with licensed marijuana grow operations whether the plants are indoors, outdoors, in pots, or in the ground. This land use code applies only to parcels with grow operations and does not apply to processing or retail sales facilities. Processing facilities should be given land use code 39 (Miscellaneous manufacturing) and retail sales facilities should be given land use code 59 (Other retail trade).

Questions

If you have questions or concerns, please contact Mark Studer at (360) 534-1406 or MarkSt@dor.wa.gov.

MS:pc