
HOUSE BILL 1263

State of Washington

55th Legislature

1997 Regular Session

By Representatives Robertson, Ogden, Dunn, Carrell, Dyer, Cairnes and Benson

Read first time 01/20/97. Referred to Committee on Finance.

1 AN ACT Relating to current use taxation provisions; amending RCW
2 84.33.120, 84.33.140, 84.33.145, and 84.34.108; and declaring an
3 emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.33.120 and 1995 c 330 s 1 are each amended to read
6 as follows:

7 (1) In preparing the assessment rolls as of January 1, 1982, for
8 taxes payable in 1983 and each January 1st thereafter, the assessor
9 shall list each parcel of forest land at a value with respect to the
10 grade and class provided in this subsection and adjusted as provided in
11 subsection (2) of this section and shall compute the assessed value of
12 the land by using the same assessment ratio he or she applies generally
13 in computing the assessed value of other property in his or her county.
14 Values for the several grades of bare forest land shall be as follows.

1	LAND	OPERABILITY	VALUES
2	GRADE	CLASS	PER ACRE
3			
4		1	\$141
5	1	2	136
6		3	131
7		4	95
8			
9		1	118
10	2	2	114
11		3	110
12		4	80
13			
14		1	93
15	3	2	90
16		3	87
17		4	66
18			
19		1	70
20	4	2	68
21		3	66
22		4	52
23			
24		1	51
25	5	2	48
26		3	46
27		4	31
28			
29		1	26
30	6	2	25
31		3	25
32		4	23
33			
34		1	12
35	7	2	12
36		3	11
37		4	11

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(2) On or before December 31, 1981, the department shall adjust, by rule under chapter 34.05 RCW, the forest land values contained in subsection (1) of this section in accordance with this subsection, and shall certify these adjusted values to the county assessor for his or her use in preparing the assessment rolls as of January 1, 1982. For the adjustment to be made on or before December 31, 1981, for use in the 1982 assessment year, the department shall:

(a) Divide the aggregate value of all timber harvested within the state between July 1, 1976, and June 30, 1981, by the aggregate harvest volume for the same period, as determined from the harvester excise tax returns filed with the department under RCW 82.04.291 and 84.33.071; and

(b) Divide the aggregate value of all timber harvested within the state between July 1, 1975, and June 30, 1980, by the aggregate harvest volume for the same period, as determined from the harvester excise tax returns filed with the department under RCW 82.04.291 and 84.33.071; and

(c) Adjust the forest land values contained in subsection (1) of this section by a percentage equal to one-half of the percentage change in the average values of harvested timber reflected by comparing the resultant values calculated under (a) and (b) of this subsection.

For the adjustments to be made on or before December 31, 1982, and each succeeding year thereafter, the same procedure shall be followed as described in this subsection utilizing harvester excise tax returns filed under RCW 82.04.291 and this chapter except that this adjustment shall be made to the prior year's adjusted value, and the five-year periods for calculating average harvested timber values shall be successively one year more recent.

(3) In preparing the assessment roll for 1972 and each year thereafter, the assessor shall enter as the true and fair value of each parcel of forest land the appropriate grade value certified to him or her by the department of revenue, and he or she shall compute the assessed value of such land by using the same assessment ratio he or she applies generally in computing the assessed value of other property in his or her county. In preparing the assessment roll for 1975 and

1 each year thereafter, the assessor shall assess and value as classified
2 forest land all forest land that is not then designated pursuant to RCW
3 84.33.120(4) or 84.33.130 and shall make a notation of such
4 classification upon the assessment and tax rolls. On or before January
5 15 of the first year in which such notation is made, the assessor shall
6 mail notice by certified mail to the owner that such land has been
7 classified as forest land and is subject to the compensating tax
8 imposed by this section. If the owner desires not to have such land
9 assessed and valued as classified forest land, he or she shall give the
10 assessor written notice thereof on or before March 31 of such year and
11 the assessor shall remove from the assessment and tax rolls the
12 classification notation entered pursuant to this subsection, and shall
13 thereafter assess and value such land in the manner provided by law
14 other than this chapter 84.33 RCW.

15 (4) In any year commencing with 1972, an owner of land which is
16 assessed and valued by the assessor other than pursuant to the
17 procedures set forth in RCW 84.33.110 and this section, and which has,
18 in the immediately preceding year, been assessed and valued by the
19 assessor as forest land, may appeal to the county board of equalization
20 by filing an application with the board in the manner prescribed in
21 subsection (2) of RCW 84.33.130. The county board shall afford the
22 applicant an opportunity to be heard if the application so requests and
23 shall act upon the application in the manner prescribed in subsection
24 (3) of RCW 84.33.130.

25 (5) Land that has been assessed and valued as classified forest
26 land as of any year commencing with 1975 assessment year or earlier
27 shall continue to be so assessed and valued until removal of
28 classification by the assessor only upon the occurrence of one of the
29 following events:

30 (a) Receipt of notice from the owner to remove such land from
31 classification as forest land;

32 (b) Sale or transfer to an ownership making such land exempt from
33 ad valorem taxation, except for transactions qualifying for the
34 exemptions specified under subsection (9) of this section;

35 (c) Determination by the assessor, after giving the owner written
36 notice and an opportunity to be heard, that, because of actions taken
37 by the owner, such land is no longer primarily devoted to and used for
38 growing and harvesting timber. However, land shall not be removed from
39 classification if a governmental agency, organization, or other

1 recipient identified in subsection (9) of this section as exempt from
2 the payment of compensating tax has manifested its intent in writing or
3 by other official action to acquire a property interest in classified
4 forest land by means of a transaction that qualifies for an exemption
5 under subsection (9) of this section. The governmental agency,
6 organization, or recipient shall annually provide the assessor of the
7 county in which the land is located reasonable evidence in writing of
8 the intent to acquire the classified land as long as the intent
9 continues or within sixty days of a request by the assessor. The
10 assessor may not request this evidence more than once in a calendar
11 year;

12 (d) Determination that a higher and better use exists for such land
13 than growing and harvesting timber after giving the owner written
14 notice and an opportunity to be heard;

15 (e) Sale or transfer of all or a portion of such land to a new
16 owner, unless the new owner has signed a notice of forest land
17 classification continuance, except transfer to an owner who is an heir
18 or devisee of a deceased owner, shall not, by itself, result in removal
19 of classification. The signed notice of continuance shall be attached
20 to the real estate excise tax affidavit provided for in RCW 82.45.150.
21 The notice of continuance shall be on a form prepared by the department
22 of revenue. If the notice of continuance is not signed by the new
23 owner and attached to the real estate excise tax affidavit, all
24 compensating taxes calculated pursuant to subsection (7) of this
25 section shall become due and payable by the seller or transferor at
26 time of sale. The county auditor shall not accept an instrument of
27 conveyance of classified forest land for filing or recording unless the
28 new owner has signed the notice of continuance or the compensating tax
29 has been paid. The seller, transferor, or new owner may appeal the new
30 assessed valuation calculated under subsection (7) of this section to
31 the county board of equalization. Jurisdiction is hereby conferred on
32 the county board of equalization to hear these appeals.

33 The assessor shall remove classification pursuant to (c) or (d) of
34 this subsection prior to September 30 of the year prior to the
35 assessment year for which termination of classification is to be
36 effective. Removal of classification as forest land upon occurrence of
37 (a), (b), (d), or (e) of this subsection shall apply only to the land
38 affected, and upon occurrence of (c) of this subsection shall apply
39 only to the actual area of land no longer primarily devoted to and used

1 for growing and harvesting timber: PROVIDED, That any remaining
2 classified forest land meets necessary definitions of forest land
3 pursuant to RCW 84.33.100 (~~as now or hereafter amended~~)).

4 (6) Within thirty days after such removal of classification as
5 forest land, the assessor shall notify the owner in writing setting
6 forth the reasons for such removal. The owner of such land shall
7 thereupon have the right to apply for designation of such land as
8 forest land pursuant to subsection (4) of this section or RCW
9 84.33.130. The seller, transferor, or owner may appeal such removal to
10 the county board of equalization.

11 (7) Unless the owner successfully applies for designation of such
12 land or unless the removal is reversed on appeal, notation of removal
13 from classification shall immediately be made upon the assessment and
14 tax rolls, and commencing on January 1 of the year following the year
15 in which the assessor made such notation, such land shall be assessed
16 on the same basis as real property is assessed generally in that
17 county. Except as provided in subsections (5)(e) and (9) of this
18 section and unless the assessor shall not have mailed notice of
19 classification pursuant to subsection (3) of this section, a
20 compensating tax shall be imposed which shall be due and payable to the
21 county treasurer thirty days after the owner is notified of the amount
22 of the compensating tax. As soon as possible, the assessor shall
23 compute the amount of such compensating tax and mail notice to the
24 owner of the amount thereof and the date on which payment is due. The
25 amount of such compensating tax shall be equal to the difference, if
26 any, between the amount of tax last levied on such land as forest land
27 and an amount equal to the new assessed valuation of such land
28 multiplied by the dollar rate of the last levy extended against such
29 land, multiplied by a number, in no event greater than ten, equal to
30 the number of years, commencing with assessment year 1975, for which
31 such land was assessed and valued as forest land.

32 (8) Compensating tax, together with applicable interest thereon,
33 shall become a lien on such land which shall attach at the time such
34 land is removed from classification as forest land and shall have
35 priority to and shall be fully paid and satisfied before any
36 recognizance, mortgage, judgment, debt, obligation or responsibility to
37 or with which such land may become charged or liable. Such lien may be
38 foreclosed upon expiration of the same period after delinquency and in
39 the same manner provided by law for foreclosure of liens for delinquent

1 real property taxes as provided in RCW 84.64.050. Any compensating tax
2 unpaid on its due date shall thereupon become delinquent. From the
3 date of delinquency until paid, interest shall be charged at the same
4 rate applied by law to delinquent ad valorem property taxes.

5 (9) The compensating tax specified in subsection (7) of this
6 section shall not be imposed if the removal of classification as forest
7 land pursuant to subsection (5) of this section resulted solely from:

8 (a) Transfer to a government entity in exchange for other forest
9 land located within the state of Washington;

10 (b) A taking through the exercise of the power of eminent domain,
11 or sale or transfer to an entity having the power of eminent domain in
12 anticipation of the exercise of such power;

13 (c) ~~((A donation of fee title, development rights, or the right to
14 harvest timber, to a government agency or organization qualified under
15 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
16 sections, or the sale or transfer of fee title to a governmental entity
17 or a nonprofit nature conservancy corporation, as defined in RCW
18 64.04.130, exclusively for the protection and conservation of lands
19 recommended for state natural area preserve purposes by the natural
20 heritage council and natural heritage plan as defined in chapter 79.70
21 RCW: PROVIDED, That at such time as the land is not used for the
22 purposes enumerated, the compensating tax specified in subsection (7)
23 of this section shall be imposed upon the current owner))~~ Transfer of
24 a property interest to a governmental entity, or to a nonprofit nature
25 conservancy corporation as defined in RCW 84.34.250, to protect or
26 enhance public resources or to preserve, maintain, improve, restore,
27 limit the future use of, or otherwise conserve for public use or
28 enjoyment the property interest being transferred: PROVIDED, That at
29 such time as the property interest is not used for the purposes
30 enumerated, the compensating tax shall be imposed upon the current
31 owner;

32 (d) The sale or transfer of fee title to the parks and recreation
33 commission for park and recreation purposes; or

34 (e) Official action by an agency of the state of Washington or by
35 the county or city within which the land is located that disallows the
36 present use of such land.

37 (10) With respect to any land that has been designated prior to May
38 6, 1974, pursuant to RCW 84.33.120(4) or 84.33.130, the assessor may,
39 prior to January 1, 1975, on his or her own motion or pursuant to

1 petition by the owner, change, without imposition of the compensating
2 tax provided under RCW 84.33.140, the status of such designated land to
3 classified forest land.

4 **Sec. 2.** RCW 84.33.140 and 1995 c 330 s 2 are each amended to read
5 as follows:

6 (1) When land has been designated as forest land pursuant to RCW
7 84.33.120(4) or 84.33.130, a notation of such designation shall be made
8 each year upon the assessment and tax rolls, a copy of the notice of
9 approval together with the legal description or assessor's tax lot
10 numbers for such land shall, at the expense of the applicant, be filed
11 by the assessor in the same manner as deeds are recorded, and such land
12 shall be graded and valued pursuant to RCW 84.33.110 and 84.33.120
13 until removal of such designation by the assessor upon occurrence of
14 any of the following:

15 (a) Receipt of notice from the owner to remove such designation;

16 (b) Sale or transfer to an ownership making such land exempt from
17 ad valorem taxation, except for transactions qualifying for the
18 exemptions specified under subsection (5) of this section;

19 (c) Sale or transfer of all or a portion of such land to a new
20 owner, unless the new owner has signed a notice of forest land
21 designation continuance, except transfer to an owner who is an heir or
22 devisee of a deceased owner, shall not, by itself, result in removal of
23 classification. The signed notice of continuance shall be attached to
24 the real estate excise tax affidavit provided for in RCW 82.45.150.
25 The notice of continuance shall be on a form prepared by the department
26 of revenue. If the notice of continuance is not signed by the new
27 owner and attached to the real estate excise tax affidavit, all
28 compensating taxes calculated pursuant to subsection (3) of this
29 section shall become due and payable by the seller or transferor at
30 time of sale. The county auditor shall not accept an instrument of
31 conveyance of designated forest land for filing or recording unless the
32 new owner has signed the notice of continuance or the compensating tax
33 has been paid. The seller, transferor, or new owner may appeal the new
34 assessed valuation calculated under subsection (3) of this section to
35 the county board of equalization. Jurisdiction is hereby conferred on
36 the county board of equalization to hear these appeals;

37 (d) Determination by the assessor, after giving the owner written
38 notice and an opportunity to be heard, that:

1 (i) Such land is no longer primarily devoted to and used for
2 growing and harvesting timber. However, land shall not be removed from
3 designation if a governmental agency, organization, or other recipient
4 identified in subsection (5) of this section as exempt from the payment
5 of compensating tax has manifested its intent in writing or by other
6 official action to acquire a property interest in designated forest
7 land by means of a transaction that qualifies for an exemption under
8 subsection (5) of this section. The governmental agency, organization,
9 or recipient shall annually provide the assessor of the county in which
10 the land is located reasonable evidence in writing of the intent to
11 acquire the designated land as long as the intent continues or within
12 sixty days of a request by the assessor. The assessor may not request
13 this evidence more than once in a calendar year;

14 (ii) The owner has failed to comply with a final administrative or
15 judicial order with respect to a violation of the restocking, forest
16 management, fire protection, insect and disease control and forest
17 debris provisions of Title 76 RCW or any applicable regulations
18 thereunder; or

19 (iii) Restocking has not occurred to the extent or within the time
20 specified in the application for designation of such land.
21 Removal of designation upon occurrence of any of (a) through (c) of
22 this subsection shall apply only to the land affected, and upon
23 occurrence of (d) of this subsection shall apply only to the actual
24 area of land no longer primarily devoted to and used for growing and
25 harvesting timber, without regard to other land that may have been
26 included in the same application and approval for designation:
27 PROVIDED, That any remaining designated forest land meets necessary
28 definitions of forest land pursuant to RCW 84.33.100 ((~~as now or~~
29 ~~hereafter amended~~)).

30 (2) Within thirty days after such removal of designation of forest
31 land, the assessor shall notify the owner in writing, setting forth the
32 reasons for such removal. The seller, transferor, or owner may appeal
33 such removal to the county board of equalization.

34 (3) Unless the removal is reversed on appeal a copy of the notice
35 of removal with notation of the action, if any, upon appeal, together
36 with the legal description or assessor's tax lot numbers for the land
37 removed from designation shall, at the expense of the applicant, be
38 filed by the assessor in the same manner as deeds are recorded, and
39 commencing on January 1 of the year following the year in which the

1 assessor mailed such notice, such land shall be assessed on the same
2 basis as real property is assessed generally in that county. Except as
3 provided in subsection (5) of this section, a compensating tax shall be
4 imposed which shall be due and payable to the county treasurer thirty
5 days after the owner is notified of the amount of the compensating tax.
6 As soon as possible, the assessor shall compute the amount of such
7 compensating tax and mail notice to the owner of the amount thereof and
8 the date on which payment is due. The amount of such compensating tax
9 shall be equal to the difference between the amount of tax last levied
10 on such land as forest land and an amount equal to the new assessed
11 valuation of such land multiplied by the dollar rate of the last levy
12 extended against such land, multiplied by a number, in no event greater
13 than ten, equal to the number of years for which such land was
14 designated as forest land.

15 (4) Compensating tax, together with applicable interest thereon,
16 shall become a lien on such land which shall attach at the time such
17 land is removed from designation as forest land and shall have priority
18 to and shall be fully paid and satisfied before any recognizance,
19 mortgage, judgment, debt, obligation or responsibility to or with which
20 such land may become charged or liable. Such lien may be foreclosed
21 upon expiration of the same period after delinquency and in the same
22 manner provided by law for foreclosure of liens for delinquent real
23 property taxes as provided in RCW 84.64.050. Any compensating tax
24 unpaid on its due date shall thereupon become delinquent. From the
25 date of delinquency until paid, interest shall be charged at the same
26 rate applied by law to delinquent ad valorem property taxes.

27 (5) The compensating tax specified in subsection (3) of this
28 section shall not be imposed if the removal of designation pursuant to
29 subsection (1) of this section resulted solely from:

30 (a) Transfer to a government entity in exchange for other forest
31 land located within the state of Washington;

32 (b) A taking through the exercise of the power of eminent domain,
33 or sale or transfer to an entity having the power of eminent domain in
34 anticipation of the exercise of such power;

35 (c) ~~((A donation of fee title, development rights, or the right to
36 harvest timber, to a government agency or organization qualified under
37 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
38 sections, or the sale or transfer of fee title to a governmental entity
39 or a nonprofit nature conservancy corporation, as defined in RCW~~

1 ~~64.04.130, exclusively for the protection and conservation of lands~~
2 ~~recommended for state natural area preserve purposes by the natural~~
3 ~~heritage council and natural heritage plan as defined in chapter 79.70~~
4 ~~RCW: PROVIDED, That at such time as the land is not used for the~~
5 ~~purposes enumerated, the compensating tax specified in subsection (3)~~
6 ~~of this section shall be imposed upon the current owner)) Transfer of~~
7 ~~a property interest to a governmental entity, or to a nonprofit nature~~
8 ~~conservancy corporation as defined in RCW 84.34.250, to protect or~~
9 ~~enhance public resources or to preserve, maintain, improve, restore,~~
10 ~~limit the future use of, or otherwise conserve for public use or~~
11 ~~enjoyment the property interest being transferred: PROVIDED, That at~~
12 ~~such time as the property interest is not used for the purposes~~
13 ~~enumerated, the compensating tax shall be imposed upon the current~~
14 ~~owner;~~

15 (d) The sale or transfer of fee title to the parks and recreation
16 commission for park and recreation purposes; or

17 (e) Official action by an agency of the state of Washington or by
18 the county or city within which the land is located that disallows the
19 present use of such land.

20 **Sec. 3.** RCW 84.33.145 and 1992 c 69 s 3 are each amended to read
21 as follows:

22 (1) If no later than thirty days after removal of classification or
23 designation the owner applies for classification under RCW 84.34.020
24 (1), (2), or (3), then the classified or designated forest land shall
25 not be considered removed from classification or designation for
26 purposes of the compensating tax under RCW 84.33.120 or 84.33.140 until
27 the application for current use classification under RCW 84.34.030 is
28 denied or the property is removed from designation under RCW 84.34.108.
29 Upon removal from designation under RCW 84.34.108, the amount of
30 compensating tax due under this chapter shall be equal to:

31 (a) The difference, if any, between the amount of tax last levied
32 on such land as forest land and an amount equal to the new assessed
33 valuation of such land when removed from designation under RCW
34 84.34.108 multiplied by the dollar rate of the last levy extended
35 against such land, multiplied by

36 (b) A number equal to:

37 (i) The number of years the land was classified or designated under
38 this chapter, if the total number of years the land was classified or

1 designated under this chapter and classified under chapter 84.34 RCW is
2 less than ten; or

3 (ii) Ten minus the number of years the land was classified under
4 chapter 84.34 RCW, if the total number of years the land was classified
5 or designated under this chapter and classified under chapter 84.34 RCW
6 is at least ten.

7 (2) Nothing in this section authorizes the continued classification
8 or designation under this chapter or defers or reduces the compensating
9 tax imposed upon forest land not transferred to classification under
10 subsection (1) of this section which does not meet the necessary
11 definitions of forest land under RCW 84.33.100. Nothing in this
12 section affects the additional tax imposed under RCW 84.34.108.

13 (3) No amount of compensating tax is due under this section if the
14 removal from designation under RCW 84.34.108 results from a transfer of
15 property described in RCW 84.34.108(5).

16 **Sec. 4.** RCW 84.34.108 and 1992 c 69 s 12 are each amended to read
17 as follows:

18 (1) When land has once been classified under this chapter, a
19 notation of such classification shall be made each year upon the
20 assessment and tax rolls and such land shall be valued pursuant to RCW
21 84.34.060 or 84.34.065 until removal of all or a portion of such
22 classification by the assessor upon occurrence of any of the following:

23 (a) Receipt of notice from the owner to remove all or a portion of
24 such classification;

25 (b) Sale or transfer to an ownership, except a transfer that
26 resulted from a default in loan payments made to or secured by a
27 governmental agency that intends to or is required by law or regulation
28 to resell the property for the same use as before, making all or a
29 portion of such land exempt from ad valorem taxation;

30 (c) Sale or transfer of all or a portion of such land to a new
31 owner, unless the new owner has signed a notice of classification
32 continuance, except transfer to an owner who is an heir or devisee of
33 a deceased owner shall not, by itself, result in removal of
34 classification. The signed notice of continuance shall be attached to
35 the real estate excise tax affidavit provided for in RCW (~~82.45.120,~~
36 ~~as now or hereafter amended~~) 82.45.150. The notice of continuance
37 shall be on a form prepared by the department of revenue. If the notice
38 of continuance is not signed by the new owner and attached to the real

1 estate excise tax affidavit, all additional taxes calculated pursuant
2 to subsection (3) of this section shall become due and payable by the
3 seller or transferor at time of sale. The county auditor shall not
4 accept an instrument of conveyance of classified land for filing or
5 recording unless the new owner has signed the notice of continuance or
6 the additional tax has been paid. The seller, transferor, or new owner
7 may appeal the new assessed valuation calculated under subsection (3)
8 of this section to the county board of equalization. Jurisdiction is
9 hereby conferred on the county board of equalization to hear these
10 appeals;

11 (d) Determination by the assessor, after giving the owner written
12 notice and an opportunity to be heard, that all or a portion of such
13 land no longer meets the criteria for classification under this
14 chapter. The criteria for classification pursuant to this chapter
15 continue to apply after classification has been granted.

16 The granting authority, upon request of an assessor, shall provide
17 reasonable assistance to the assessor in making a determination whether
18 such land continues to meet the qualifications of RCW 84.34.020 (1) or
19 (3). The assistance shall be provided within thirty days of receipt of
20 the request.

21 (2) Within thirty days after such removal of all or a portion of
22 such land from current use classification, the assessor shall notify
23 the owner in writing, setting forth the reasons for such removal. The
24 seller, transferor, or owner may appeal such removal to the county
25 board of equalization.

26 (3) Unless the removal is reversed on appeal, the assessor shall
27 revalue the affected land with reference to full market value on the
28 date of removal from classification. Both the assessed valuation
29 before and after the removal of classification shall be listed and
30 taxes shall be allocated according to that part of the year to which
31 each assessed valuation applies. Except as provided in subsection (5)
32 of this section, an additional tax, applicable interest, and penalty
33 shall be imposed which shall be due and payable to the county treasurer
34 thirty days after the owner is notified of the amount of the additional
35 tax. As soon as possible, the assessor shall compute the amount of
36 such an additional tax, applicable interest, and penalty and the
37 treasurer shall mail notice to the owner of the amount thereof and the
38 date on which payment is due. The amount of such additional tax,
39 applicable interest, and penalty shall be determined as follows:

1 (a) The amount of additional tax shall be equal to the difference
2 between the property tax paid as "open space land", "farm and
3 agricultural land", or "timber land" and the amount of property tax
4 otherwise due and payable for the seven years last past had the land
5 not been so classified;

6 (b) The amount of applicable interest shall be equal to the
7 interest upon the amounts of such additional tax paid at the same
8 statutory rate charged on delinquent property taxes from the dates on
9 which such additional tax could have been paid without penalty if the
10 land had been assessed at a value without regard to this chapter;

11 (c) The amount of the penalty shall be as provided in RCW
12 84.34.080. The penalty shall not be imposed if the removal satisfies
13 the conditions of RCW 84.34.070.

14 (4) Additional tax, applicable interest, and penalty, shall become
15 a lien on such land which shall attach at the time such land is removed
16 from classification under this chapter and shall have priority to and
17 shall be fully paid and satisfied before any recognizance, mortgage,
18 judgment, debt, obligation or responsibility to or with which such land
19 may become charged or liable. Such lien may be foreclosed upon
20 expiration of the same period after delinquency and in the same manner
21 provided by law for foreclosure of liens for delinquent real property
22 taxes as provided in RCW 84.64.050 (~~now or as hereafter amended~~).
23 Any additional tax unpaid on its due date shall thereupon become
24 delinquent. From the date of delinquency until paid, interest shall be
25 charged at the same rate applied by law to delinquent ad valorem
26 property taxes.

27 (5) The additional tax, applicable interest, and penalty specified
28 in subsection (3) of this section shall not be imposed if the removal
29 of classification pursuant to subsection (1) of this section resulted
30 solely from:

31 (a) Transfer to a government entity in exchange for other land
32 located within the state of Washington;

33 (b)(i) A taking through the exercise of the power of eminent
34 domain, or (ii) sale or transfer to an entity having the power of
35 eminent domain in anticipation of the exercise of such power, said
36 entity having manifested its intent in writing or by other official
37 action;

1 (c) A natural disaster such as a flood, windstorm, earthquake, or
2 other such calamity rather than by virtue of the act of the landowner
3 changing the use of such property;

4 (d) Official action by an agency of the state of Washington or by
5 the county or city within which the land is located which disallows the
6 present use of such land;

7 (e) Transfer of land to a church when such land would qualify for
8 exemption pursuant to RCW 84.36.020;

9 ~~((Acquisition of property interests by state agencies or
10 agencies or organizations qualified under RCW 84.34.210 and 64.04.130
11 for the purposes enumerated in those sections: PROVIDED, That at such
12 time as these property interests are not used for the purposes
13 enumerated in RCW 84.34.210 and 64.04.130 the additional tax specified
14 in subsection (3) of this section shall be imposed))~~ Transfer of a
15 property interest to a governmental entity, or to a nonprofit nature
16 conservancy corporation as defined in RCW 84.34.250, to protect or
17 enhance public resources or to preserve, maintain, improve, restore,
18 limit the future use of, or otherwise conserve for public use or
19 enjoyment the property interest being transferred: PROVIDED, That at
20 such time as the property interest is not used for the purposes
21 enumerated, the compensating tax shall be imposed upon the current
22 owner;

23 (g) Official action by an agency of the state of Washington or by
24 the county or city within which the land is located that disallows the
25 present use of such land; or

26 ~~((g))~~ (h) Removal of land classified as farm and agricultural
27 land under RCW 84.34.020(2)(d).

28 NEW SECTION. Sec. 5. This act is necessary for the immediate
29 preservation of the public peace, health, or safety, or support of the
30 state government and its existing public institutions, and takes effect
31 immediately.

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