
SUBSTITUTE HOUSE BILL 1647

State of Washington

56th Legislature

1999 Regular Session

By House Committee on Local Government (originally sponsored by Representatives Mulliken, Dunshee and Scott)

Read first time 03/02/1999.

1 AN ACT Relating to recording documents; amending RCW 4.28.320,
2 36.18.005, 36.18.010, 4.28.325, 47.28.025, 60.44.030, 60.68.045,
3 61.16.030, 64.32.120, 65.04.015, 65.04.020, 65.04.045, 65.04.047,
4 65.04.060, 65.08.060, 65.08.140, 65.08.160, 84.26.080, 84.33.120,
5 84.33.140, 84.34.108, and 84.56.330; adding a new section to chapter
6 65.04 RCW; and providing an effective date.

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

8 **Sec. 1.** RCW 4.28.320 and 1893 c 127 s 17 are each amended to read
9 as follows:

10 In an action affecting the title to real property the plaintiff, at
11 the time of filing the complaint, or at any time afterwards, or
12 whenever a writ of attachment of property shall be issued, or at any
13 time afterwards, the plaintiff or a defendant, when he sets up an
14 affirmative cause of action in his answer, and demands substantive
15 relief at the time of filing his answer, or at any time afterwards, if
16 the same be intended to affect real property, may file with the auditor
17 of each county in which the property is situated a notice of the
18 pendency of the action, containing the names of the parties, the object
19 of the action, and a description of the real property in that county

1 affected thereby. From the time of the filing only shall the pendency
2 of the action be constructive notice to a purchaser or encumbrancer of
3 the property affected thereby, and every person whose conveyance or
4 encumbrance is subsequently executed or subsequently recorded shall be
5 deemed a subsequent purchaser or encumbrancer, and shall be bound by
6 all proceedings taken after the filing of such notice to the same
7 extent as if he were a party to the action. For the purpose of this
8 section an action shall be deemed to be pending from the time of filing
9 such notice: PROVIDED, HOWEVER, That such notice shall be of no avail
10 unless it shall be followed by the first publication of the summons, or
11 by the personal service thereof on a defendant within sixty days after
12 such filing. And the court in which the said action was commenced may,
13 at its discretion, at any time after the action shall be settled,
14 discontinued or abated, on application of any person aggrieved and on
15 good cause shown and on such notice as shall be directed or approved by
16 the court, order the notice authorized in this section to be canceled
17 of record, in whole or in part, by the county auditor of any county in
18 whose office the same may have been filed or recorded, and such
19 cancellation shall be (~~made by an indorsement to that effect on the~~
20 ~~margin of the record~~) evidenced by the recording of the court order.

21 **Sec. 2.** RCW 36.18.005 and 1991 c 26 s 1 are each amended to read
22 as follows:

23 The definitions set forth in this section apply throughout this
24 chapter unless the context clearly requires otherwise.

25 (1) "Recording officer" means the county auditor, or in charter
26 counties the county official charged with the responsibility for
27 recording instruments in the county records.

28 (2) "File," "filed," or "filing" means the act of delivering an
29 instrument to the auditor or recording officer for recording into the
30 official public records.

31 (3) "Record," "recorded," or "recording" means the process, such as
32 electronic, mechanical, optical, magnetic, or microfilm storage used by
33 the auditor or recording officer after filing to incorporate the
34 instrument into the public records.

35 (4) "Multiple transactions" means a document that contains two or
36 more titles and/or two or more transactions requiring multiple
37 indexing.

1 **Sec. 3.** RCW 36.18.010 and 1996 c 143 s 1 are each amended to read
2 as follows:

3 County auditors or recording officers shall collect the following
4 fees for their official services:

5 For recording instruments, for the first page eight and one-half by
6 fourteen inches or less, five dollars; for each additional page eight
7 and one-half by fourteen inches or less, one dollar(~~(+)~~). The fee for
8 recording multiple transactions contained in one instrument will be
9 calculated (~~(individually)~~) for each transaction requiring separate
10 indexing as required under RCW 65.04.050 as follows: The fee for each
11 title or transaction is the same fee as the first page of any
12 additional recorded document; the fee for additional pages is the same
13 fee as for any additional pages for any recorded document; the fee for
14 the additional pages may be collected only once and may not be
15 collected for each title or transaction;

16 For preparing and certifying copies, for the first page eight and
17 one-half by fourteen inches or less, three dollars; for each additional
18 page eight and one-half by fourteen inches or less, one dollar;

19 For preparing noncertified copies, for each page eight and one-half
20 by fourteen inches or less, one dollar;

21 For administering an oath or taking an affidavit, with or without
22 seal, two dollars;

23 For issuing a marriage license, eight dollars, (this fee includes
24 taking necessary affidavits, filing returns, indexing, and transmittal
25 of a record of the marriage to the state registrar of vital statistics)
26 plus an additional five-dollar fee for use and support of the
27 prevention of child abuse and neglect activities to be transmitted
28 monthly to the state treasurer and deposited in the state general fund
29 plus an additional ten-dollar fee to be transmitted monthly to the
30 state treasurer and deposited in the state general fund. The
31 legislature intends to appropriate an amount at least equal to the
32 revenue generated by this fee for the purposes of the displaced
33 homemaker act, chapter 28B.04 RCW;

34 For searching records per hour, eight dollars;

35 For recording plats, fifty cents for each lot except cemetery plats
36 for which the charge shall be twenty-five cents per lot; also one
37 dollar for each acknowledgment, dedication, and description: PROVIDED,
38 That there shall be a minimum fee of twenty-five dollars per plat;

1 For recording of miscellaneous records not listed above, for the
2 first page eight and one-half by fourteen inches or less, five dollars;
3 for each additional page eight and one-half by fourteen inches or less,
4 one dollar;

5 For modernization and improvement of the recording and indexing
6 system, a surcharge as provided in RCW 36.22.170.

7 For recording an emergency nonstandard document as provided in RCW
8 65.04.047, fifty dollars, in addition to all other applicable recording
9 fees.

10 **Sec. 4.** RCW 4.28.325 and 1963 c 137 s 1 are each amended to read
11 as follows:

12 In an action in a United States district court for any district in
13 the state of Washington affecting the title to real property in the
14 state of Washington, the plaintiff, at the time of filing the
15 complaint, or at any time afterwards, or a defendant, when he sets up
16 an affirmative cause of action in his answer, or at any time afterward,
17 if the same be intended to affect real property, may file with the
18 auditor of each county in which the property is situated a notice of
19 the pendency of the action, containing the names of the parties, the
20 object of the action and a description of the real property in that
21 county affected thereby. From the time of the filing only shall the
22 pendency of the action be constructive notice to a purchaser or
23 encumbrancer of the property affected thereby, and every person whose
24 conveyance or encumbrance is subsequently executed or subsequently
25 recorded shall be deemed a subsequent purchaser or encumbrancer, and
26 shall be bound by all proceedings taken after the filing of such notice
27 to the same extent as if he were a party to the action. For the
28 purpose of this section an action shall be deemed to be pending from
29 the time of filing such notice: PROVIDED, HOWEVER, That such notice
30 shall be of no avail unless it shall be followed by the first
31 publication of the summons, or by personal service thereof on a
32 defendant within sixty days after such filing. And the court in which
33 the said action was commenced may, in its discretion, at any time after
34 the action shall be settled, discontinued or abated, on application of
35 any person aggrieved and on good cause shown and on such notice as
36 shall be directed or approved by the court, order the notice authorized
37 in this section to be canceled (~~(of record)~~), in whole or in part, by
38 the county auditor of any county in whose office the same may have been

1 filed or recorded, and such cancellation shall be (~~made by an~~
2 ~~indorsement to that effect on the margin of the record~~) evidenced by
3 the recording of the court order.

4 **Sec. 5.** RCW 47.28.025 and 1984 c 7 s 165 are each amended to read
5 as follows:

6 Whenever the department establishes the location, width, and lines
7 of any new highway, or declares any such new highway as a limited
8 access facility and schedules the acquisition of the right of way for
9 the highway or facility within the ensuing two years, it may cause the
10 description and plan of any such highway to be made, showing the center
11 line of the highway and the established width thereof, and attach
12 thereto a certified copy of the resolution. Such description, plan,
13 and resolution shall then be recorded in the office of the county
14 auditor of the proper county (~~in a separate book kept for such~~
15 ~~purposes, which shall be furnished to the county auditor of the county~~
16 ~~by the department at the expense of the state~~)).

17 **Sec. 6.** RCW 60.44.030 and 1937 c 69 s 3 are each amended to read
18 as follows:

19 The county auditor shall record the claims mentioned in this
20 chapter (~~in a book to be kept by him for that purpose~~), which record
21 must be indexed as deeds and other conveyances are required by law to
22 be indexed.

23 **Sec. 7.** RCW 60.68.045 and 1992 c 133 s 3 are each amended to read
24 as follows:

25 (1) When a notice of a tax lien is recorded under RCW 60.68.015(2),
26 the county auditor shall forthwith enter it in (~~an alphabetical tax~~
27 ~~lien index to be provided by the board of county commissioners~~) the
28 general index showing (~~on one line~~) the name and residence of the
29 taxpayer named in the notice, the collector's serial number of the
30 notice, the date and hour of recording, and the amount of tax and
31 penalty assessed. The auditor shall have the ability to produce a
32 separate tax lien index listing.

33 (2) When a notice of a tax lien is filed under RCW 60.68.015(3),
34 the department of licensing shall enter it in the uniform commercial
35 code filing system showing the name and address of the taxpayer as the
36 debtor, and the internal revenue service as a secured party, and

1 include the collector's serial number of the notice, the date and hour
2 of filing, and the amount of tax and penalty assessed.

3 **Sec. 8.** RCW 61.16.030 and 1995 c 62 s 15 are each amended to read
4 as follows:

5 If the mortgagee fails to acknowledge satisfaction of the mortgage
6 as provided in RCW 61.16.020 sixty days from the date of such request
7 or demand, the mortgagee shall forfeit and pay to the mortgagor damages
8 and a reasonable attorneys' fee, to be recovered in any court having
9 competent jurisdiction, and said court, when convinced that said
10 mortgage has been fully satisfied, shall issue an order in writing,
11 directing the auditor to (~~cancel said mortgage, and the auditor~~
12 ~~shall~~) immediately record the order (~~and cancel the mortgage as~~
13 ~~directed by the court, upon the margin of the page upon which the~~
14 ~~mortgage is recorded, making reference thereupon to the order of the~~
15 ~~court and to the page where the order is recorded~~)).

16 **Sec. 9.** RCW 64.32.120 and 1965 ex.s. c 11 s 4 are each amended to
17 read as follows:

18 Deeds or other conveyances of apartments shall include the
19 following:

20 (1) A description of the land as provided in RCW 64.32.090, or the
21 post office address of the property, including in either case the date
22 of recording of the declaration and the volume(~~(-)~~) and page (~~and~~) or
23 county auditor's (~~receiving~~) recording number of the recorded
24 declaration;

25 (2) The apartment number of the apartment in the declaration and
26 any other data necessary for its proper identification;

27 (3) A statement of the use for which the apartment is intended;

28 (4) The percentage of undivided interest appertaining to the
29 apartment, the common areas and facilities and limited common areas and
30 facilities appertaining thereto, if any;

31 (5) Any further details which the grantor and grantee may deem
32 desirable to set forth consistent with the declaration and with this
33 chapter.

34 **Sec. 10.** RCW 65.04.015 and 1998 c 27 s 3 are each amended to read
35 as follows:

1 The definitions set forth in this section apply throughout this
2 chapter unless the context clearly requires otherwise.

3 (1) "Recording officer" means the county auditor, or in charter
4 counties the county official charged with the responsibility for
5 recording instruments in the county records.

6 (2) "File," "filed," or "filing" means the act of delivering or
7 transmitting electronically an instrument to the auditor or recording
8 officer for recording into the official public records.

9 (3) "Record," "recorded," or "recording" means the process, such as
10 electronic, mechanical, optical, magnetic, or microfilm storage used by
11 the auditor or recording officer after filing to incorporate the
12 instrument into the public records.

13 (4) "~~((Record location))~~ Recording number" means a unique number
14 that identifies the storage location (book or volume and page, reel and
15 frame, instrument number, auditor or recording officer file number,
16 receiving number, electronic retrieval code, or other specific place)
17 of each instrument in the public records accessible in the same
18 recording office where the instrument containing the reference to the
19 location is found.

20 (5) "Grantor/grantee" for recording purposes means the names of the
21 parties involved in the transaction used to create the recording index.
22 There will always be at least one grantor and one grantee for any
23 document. In some cases, the grantor and the grantee will be the same
24 individual(s), or one of the parties may be the public.

25 (6) "Legible and capable of being imaged" means all text, seals,
26 drawings, signatures, or other content within the document must be
27 legible and capable of producing a readable image, regardless of what
28 process is used for recording.

29 **Sec. 11.** RCW 65.04.020 and 1985 c 44 s 14 are each amended to read
30 as follows:

31 For the purpose of recording deeds and other instruments of
32 writing, required or permitted by law to be recorded, the county
33 auditor shall procure such ~~((books))~~ media for records as the business
34 of the office requires.

35 **Sec. 12.** RCW 65.04.045 and 1998 c 27 s 1 are each amended to read
36 as follows:

1 (1) When any instrument is presented to a county auditor or
2 recording officer for recording, the first page of the instrument shall
3 contain:

4 (a) A top margin of at least three inches and a one-inch margin on
5 the bottom and sides, except that an instrument may be recorded if a
6 minor portion of a notary seal, incidental writing, or minor portion of
7 a signature extends beyond the margins;

8 (b) The top left-hand side of the page shall contain the name and
9 address to whom the instrument will be returned;

10 (c) The title or titles, or type or types, of the instrument to be
11 recorded indicating the kind or kinds of documents or transactions
12 contained therein immediately below the three-inch margin at the top of
13 the page. The auditor or recording officer shall ~~((only))~~ be required
14 to index only the title or titles captioned on the document;

15 (d) Reference numbers of documents assigned or released with
16 reference to the document page number where additional references can
17 be found, if applicable;

18 (e) The names of the grantor(s) and grantee(s), as defined under
19 RCW 65.04.015, with reference to the document page number where
20 additional names are located, if applicable;

21 (f) An abbreviated legal description of the property, ~~((including))~~
22 and for purposes of this subsection, "abbreviated legal description of
23 the property" means lot, block, plat, or section, township, ((and))
24 range, and quarter/quarter section, and reference to the document page
25 number where the full legal description is included, if applicable;

26 (g) The assessor's property tax parcel or account number set forth
27 separately from the legal description or other text.

28 (2) All pages of the document shall be on sheets of paper of a
29 weight and color capable of producing a legible image that are not
30 larger than fourteen inches long and eight and one-half inches wide
31 with text printed or written in eight point courier font or equivalent
32 size type or larger. All text within the document must be of
33 sufficient color and clarity to ensure that when the text is imaged all
34 text is readable. Further, all ~~((instruments))~~ pages presented for
35 recording must have at minimum a one-inch margin on the top, bottom,
36 and sides for all pages except page one, except that an instrument may
37 be recorded if a minor portion of a notary seal, incidental writing, or
38 minor portion of a signature extends beyond the margins, be prepared in
39 ink color capable of being imaged, and have all seals legible and

1 capable of being imaged(~~(, and)~~). No attachments, except firmly
2 attached bar code or address labels, may be affixed to the pages.

3 The information provided on the instrument must be in substantially
4 the following form:

5 This Space Provided for Recorder's Use

6 When Recorded Return to:

7

8 Document Title(s)

9 Grantor(s)

10 Grantee(s)

11 Legal Description

12 Assessor's Property Tax Parcel or Account Number

13 Reference Numbers of Documents Assigned or Released

14 **Sec. 13.** RCW 65.04.047 and 1998 c 27 s 2 are each amended to read
15 as follows:

16 (1) If the first page of an instrument presented for recording does
17 not contain the information required by RCW 65.04.045(1), the person
18 preparing the instrument for recording shall prepare a cover sheet that
19 contains the required information. The cover sheet shall be attached
20 to the instrument and shall be recorded as a part of the instrument.
21 An additional page fee as determined under RCW 36.18.010 shall be
22 collected for recording of the cover sheet. Any errors in the cover
23 sheet shall not affect the transactions contained in the instrument
24 itself. The cover sheet need not be separately signed or acknowledged.
25 The cover sheet information shall be used to generate the auditor's
26 grantor/grantee index, however, the names and legal description in the
27 instrument itself will determine the legal chain of title. The cover
28 sheet shall be substantially the following form:

1 ((WASHINGTON STATE COUNTY AUDITOR/RECORDER'S
2 INDEXING FORM))

3 Return Address

4 Please print or type information

5 **Document Title(s)** (or transactions contained therein):

6 1.

7 2.

8 3.

9 4.

10 **Grantor(s)** (Last name first, then first name and initials)

11 1.

12 2.

13 3.

14 4.

15 5. Additional names on page ___ of document.

16 **Grantee(s)** (Last name first, then first name and initials)

17 1.

18 2.

19 3.

20 4.

21 5. Additional names on page ___ of document.

22 **Legal Description** (abbreviated: i.e., lot, block, plat or section,
23 township, range)

24 Additional legal description is on page ___ of document.

25 **Assessor's Property Tax Parcel or Account Number at the time of**
26 **recording:**

27 **Reference Number(s) of Documents assigned or released:**

28 Additional references on page ___ of document.

1 The Auditor or Recording Officer will rely on the information provided
2 on this form. The staff will not read the document to verify the
3 accuracy of or the completeness of the indexing information provided
4 herein.

5 (2) Documents which are exempt from format requirements and which
6 may be recorded with a properly completed cover sheet include:
7 Documents which were signed prior to January 1, 1997; military
8 separation documents; documents executed outside of the United States;
9 certified copies of documents; any birth or death certificate; marriage
10 certificates from outside the state of Washington; any document, one of
11 whose original signer is deceased or otherwise incapacitated; and
12 judgments or other documents formatted to meet court requirements.

13 NEW SECTION. Sec. 14. A new section is added to chapter 65.04 RCW
14 to read as follows:

15 (1) Documents which must be recorded immediately and which do not
16 meet margin and font size requirements may be recorded for an
17 additional fee of fifty dollars. Documents which do not meet
18 legibility requirements must not be recorded as a nonstandard
19 recording.

20 (2) In addition to preparing a properly completed cover sheet as
21 described in RCW 65.04.047, the person preparing the document for
22 recording must sign a statement which must be attached to the document
23 and which must read substantially as follows: "I am requesting an
24 emergency nonstandard recording for an additional fee as provided in
25 RCW 36.18.010. I understand that the recording processing requirements
26 may cover up or otherwise obscure some part of the text of the original
27 document."

28 **Sec. 15.** RCW 65.04.060 and 1985 c 44 s 17 are each amended to read
29 as follows:

30 Whenever any mortgage, bond, lien, or instrument incumbering real
31 estate, has been satisfied, released or discharged, by the recording of
32 an instrument of release, or acknowledgment of satisfaction, the
33 auditor shall immediately note, in ~~((both the indices, in the column~~
34 ~~headed remarks, opposite to the appropriate entry, that such~~
35 ~~instrument, lien or incumbrance has been satisfied. And in all cases~~
36 ~~of the satisfaction or release of any recorded liens, mortgage,~~
37 ~~transcript of judgment, mechanic's liens, or other incumbrance~~

1 ~~whatsoever, the auditor shall note the same in index of transcripts of~~
2 ~~judgment))~~ the comment section of the index, the recording number of
3 the original mortgage, bond, lien, or instrument.

4 **Sec. 16.** RCW 65.08.060 and 1984 c 73 s 1 are each amended to read
5 as follows:

6 (1) The term "real property" as used in RCW 65.08.060 through
7 65.08.150 includes lands, tenements and hereditaments and chattels real
8 and mortgage liens thereon except a leasehold for a term not exceeding
9 two years.

10 (2) The term "purchaser" includes every person to whom any estate
11 or interest in real property is conveyed for a valuable consideration
12 and every assignee of a mortgage, lease or other conditional estate.

13 (3) The term "conveyance" includes every written instrument by
14 which any estate or interest in real property is created, transferred,
15 mortgaged or assigned or by which the title to any real property may be
16 affected, including an instrument in execution of a power, although the
17 power be one of revocation only, and an instrument releasing in whole
18 or in part, postponing or subordinating a mortgage or other lien;
19 except a will, a lease for a term of not exceeding two years, and an
20 instrument granting a power to convey real property as the agent or
21 attorney for the owner of the property. "To convey" is to execute a
22 "conveyance" as defined in this subdivision.

23 (4) The term "recording officer" means the county auditor (~~of the~~
24 ~~county))~~ or, in charter counties, the county official charged with the
25 responsibility for recording instruments in the county records.

26 **Sec. 17.** RCW 65.08.140 and 1927 c 278 s 9 are each amended to read
27 as follows:

28 A recording officer is not liable for recording an instrument in a
29 wrong book, volume or set of records if the instrument is properly
30 indexed with a reference to the volume and page or recording number
31 where the instrument is actually of record.

32 **Sec. 18.** RCW 65.08.160 and 1967 c 148 s 1 are each amended to read
33 as follows:

34 A mortgage or deed of trust of real estate may be recorded and
35 constructive notice of the same and the contents thereof given in the
36 following manner:

1 (1) An instrument containing a form or forms of covenants,
2 conditions, obligations, powers, and other clauses of a mortgage or
3 deed of trust may be recorded in the office of the county auditor of
4 any county and the auditor of such county, upon the request of any
5 person, on tender of the lawful fees therefor, shall record the same.
6 Every such instrument shall be entitled on the face thereof as a
7 "Master form recorded by . . . (name of person causing the
8 instrument to be recorded)." Such instrument need not be acknowledged
9 to be entitled to record.

10 (2) When any such instrument is recorded, the county auditor shall
11 index such instrument under the name of the person causing it to be
12 recorded in the manner provided for miscellaneous instruments relating
13 to real estate.

14 (3) Thereafter any of the provisions of such master form instrument
15 may be incorporated by reference in any mortgage or deed of trust of
16 real estate situated within this state, if such reference in the
17 mortgage or deed of trust states that the master form instrument was
18 recorded in the county in which the mortgage or deed of trust is
19 offered for record, the date when and the book and page or pages or
20 recording number where such master form instrument was recorded, and
21 that a copy of such master form instrument was furnished to the person
22 executing the mortgage or deed of trust. The recording of any mortgage
23 or deed of trust which has so incorporated by reference therein any of
24 the provisions of a master form instrument recorded as provided in this
25 section shall have like effect as if such provisions of the master form
26 so incorporated by reference had been set forth fully in the mortgage
27 or deed of trust.

28 (4) Whenever a mortgage or deed of trust is presented for recording
29 on which is set forth matter purporting to be a copy or reproduction of
30 such master form instrument or of part thereof, identified by its title
31 as provided in (~~subdivision~~) subsection (1) of this section and
32 stating the date when it was recorded and the book and page where it
33 was recorded, preceded by the words "do not record" or "not to be
34 recorded," and plainly separated from the matter to be recorded as a
35 part of the mortgage or deed of trust in such manner that it will not
36 appear upon a photographic reproduction of any page containing any part
37 of the mortgage or deed of trust, such matter shall not be recorded by
38 the county auditor to whom the instrument is presented for recording;
39 in such case the county auditor shall record only the mortgage or deed

1 of trust apart from such matter and shall not be liable for so doing,
2 any other provisions of law to the contrary notwithstanding.

3 **Sec. 19.** RCW 84.26.080 and 1986 c 221 s 6 are each amended to read
4 as follows:

5 (1) When property has once been classified and valued as eligible
6 historic property, it shall remain so classified and be granted the
7 special valuation provided by RCW 84.26.070 for ten years or until the
8 property is disqualified by:

9 (a) Notice by the owner to the assessor to remove the special
10 valuation;

11 (b) Sale or transfer to an ownership making it exempt from property
12 taxation; or

13 (c) Removal of the special valuation by the assessor upon
14 determination by the local review board that the property no longer
15 qualifies as historic property or that the owner has failed to comply
16 with the conditions established under RCW 84.26.050.

17 (2) The sale or transfer to a new owner or transfer by reason of
18 death of a former owner to a new owner does not disqualify the property
19 from the special valuation provided by RCW 84.26.070 if:

20 (a) The property continues to qualify as historic property; and

21 (b) The new owner files a notice of compliance with the assessor of
22 the county in which the property is located. Notice of compliance
23 forms shall be prescribed by the state department of revenue and
24 supplied by the county assessor. The notice shall contain a statement
25 that the new owner is aware of the special valuation and of the
26 potential tax liability involved when the property ceases to be valued
27 as historic property under this chapter. The signed notice of
28 compliance shall be attached to the real estate excise tax affidavit
29 provided for in RCW 82.45.120. If the notice of compliance is not
30 signed by the new owner and attached to the real estate excise tax
31 affidavit, all additional taxes calculated pursuant to RCW 84.26.090
32 shall become due and payable by the seller or transferor at time of
33 sale. The county auditor shall not accept an instrument of conveyance
34 of specially valued historic property for filing or recording unless
35 the new owner has signed the notice of compliance or the additional tax
36 has been paid, as evidenced by the real estate excise tax stamp affixed
37 thereto by the treasurer.

1 (3) When the property ceases to qualify for the special valuation
2 the owner shall immediately notify the state or local review board.

3 (4) Before the additional tax or penalty imposed by RCW 84.26.090
4 is levied, in the case of disqualification, the assessor shall notify
5 the taxpayer by mail, return receipt requested, of the
6 disqualification.

7 **Sec. 20.** RCW 84.33.120 and 1997 c 299 s 1 are each amended to read
8 as follows:

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

17	LAND	OPERABILITY	VALUES
18	GRADE	CLASS	PER ACRE
19			
20		1	\$141
21	1	2	136
22		3	131
23		4	95
24			
25		1	118
26	2	2	114
27		3	110
28		4	80
29			
30		1	93
31	3	2	90
32		3	87
33		4	66
34			

1		1	70
2	4	2	68
3		3	66
4		4	52
5	<hr/>		
6		1	51
7	5	2	48
8		3	46
9		4	31
10	<hr/>		
11		1	26
12	6	2	25
13		3	25
14		4	23
15	<hr/>		
16		1	12
17	7	2	12
18		3	11
19		4	11
20	<hr/>		
21	8		1
22	<hr/>		

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

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

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

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

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

12 (3) In preparing the assessment roll for 1972 and each year
13 thereafter, the assessor shall enter as the true and fair value of each
14 parcel of forest land the appropriate grade value certified to him or
15 her by the department of revenue, and he or she shall compute the
16 assessed value of such land by using the same assessment ratio he or
17 she applies generally in computing the assessed value of other property
18 in his or her county. In preparing the assessment roll for 1975 and
19 each year thereafter, the assessor shall assess and value as classified
20 forest land all forest land that is not then designated pursuant to RCW
21 84.33.120(4) or 84.33.130 and shall make a notation of such
22 classification upon the assessment and tax rolls. On or before January
23 15 of the first year in which such notation is made, the assessor shall
24 mail notice by certified mail to the owner that such land has been
25 classified as forest land and is subject to the compensating tax
26 imposed by this section. If the owner desires not to have such land
27 assessed and valued as classified forest land, he or she shall give the
28 assessor written notice thereof on or before March 31 of such year and
29 the assessor shall remove from the assessment and tax rolls the
30 classification notation entered pursuant to this subsection, and shall
31 thereafter assess and value such land in the manner provided by law
32 other than this chapter 84.33 RCW.

33 (4) In any year commencing with 1972, an owner of land which is
34 assessed and valued by the assessor other than pursuant to the
35 procedures set forth in RCW 84.33.110 and this section, and which has,
36 in the immediately preceding year, been assessed and valued by the
37 assessor as forest land, may appeal to the county board of equalization
38 by filing an application with the board in the manner prescribed in
39 subsection (2) of RCW 84.33.130. The county board shall afford the

1 applicant an opportunity to be heard if the application so requests and
2 shall act upon the application in the manner prescribed in subsection
3 (3) of RCW 84.33.130.

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

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

11 (b) Sale or transfer to an ownership making such land exempt from
12 ad valorem taxation;

13 (c) Determination by the assessor, after giving the owner written
14 notice and an opportunity to be heard, that, because of actions taken
15 by the owner, such land is no longer primarily devoted to and used for
16 growing and harvesting timber. However, land shall not be removed from
17 classification if a governmental agency, organization, or other
18 recipient identified in subsection (9) or (10) of this section as
19 exempt from the payment of compensating tax has manifested its intent
20 in writing or by other official action to acquire a property interest
21 in classified forest land by means of a transaction that qualifies for
22 an exemption under subsection (9) or (10) of this section. The
23 governmental agency, organization, or recipient shall annually provide
24 the assessor of the county in which the land is located reasonable
25 evidence in writing of the intent to acquire the classified land as
26 long as the intent continues or within sixty days of a request by the
27 assessor. The assessor may not request this evidence more than once in
28 a calendar year;

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

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

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

13 The assessor shall remove classification pursuant to (c) or (d) of
14 this subsection prior to September 30 of the year prior to the
15 assessment year for which termination of classification is to be
16 effective. Removal of classification as forest land upon occurrence of
17 (a), (b), (d), or (e) of this subsection shall apply only to the land
18 affected, and upon occurrence of (c) of this subsection shall apply
19 only to the actual area of land no longer primarily devoted to and used
20 for growing and harvesting timber: PROVIDED, That any remaining
21 classified forest land meets necessary definitions of forest land
22 pursuant to RCW 84.33.100.

23 (6) Within thirty days after such removal of classification as
24 forest land, the assessor shall notify the owner in writing setting
25 forth the reasons for such removal. The owner of such land shall
26 thereupon have the right to apply for designation of such land as
27 forest land pursuant to subsection (4) of this section or RCW
28 84.33.130. The seller, transferor, or owner may appeal such removal to
29 the county board of equalization.

30 (7) Unless the owner successfully applies for designation of such
31 land or unless the removal is reversed on appeal, notation of removal
32 from classification shall immediately be made upon the assessment and
33 tax rolls, and commencing on January 1 of the year following the year
34 in which the assessor made such notation, such land shall be assessed
35 on the same basis as real property is assessed generally in that
36 county. Except as provided in subsection (5)(e), (9), or (10) of this
37 section and unless the assessor shall not have mailed notice of
38 classification pursuant to subsection (3) of this section, a
39 compensating tax shall be imposed which shall be due and payable to the

1 county treasurer thirty days after the owner is notified of the amount
2 of the compensating tax. As soon as possible, the assessor shall
3 compute the amount of such compensating tax and mail notice to the
4 owner of the amount thereof and the date on which payment is due. The
5 amount of such compensating tax shall be equal to the difference, if
6 any, between the amount of tax last levied on such land as forest land
7 and an amount equal to the new assessed valuation of such land
8 multiplied by the dollar rate of the last levy extended against such
9 land, multiplied by a number, in no event greater than ten, equal to
10 the number of years, commencing with assessment year 1975, for which
11 such land was assessed and valued as forest land.

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

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

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

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

32 (c) A donation of fee title, development rights, or the right to
33 harvest timber, to a government agency or organization qualified under
34 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
35 sections, or the sale or transfer of fee title to a governmental entity
36 or a nonprofit nature conservancy corporation, as defined in RCW
37 64.04.130, exclusively for the protection and conservation of lands
38 recommended for state natural area preserve purposes by the natural
39 heritage council and natural heritage plan as defined in chapter 79.70

1 RCW: PROVIDED, That at such time as the land is not used for the
2 purposes enumerated, the compensating tax specified in subsection (7)
3 of this section shall be imposed upon the current owner;

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

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

9 (10) In a county with a population of more than one million
10 inhabitants, the compensating tax specified in subsection (7) of this
11 section shall not be imposed if the removal of classification as forest
12 land pursuant to subsection (5) of this section resulted solely from:

13 (a) An action described in subsection (9) of this section; or

14 (b) A transfer of a property interest to a government entity, or to
15 a nonprofit historic preservation corporation or nonprofit nature
16 conservancy corporation, as defined in RCW 64.04.130, to protect or
17 enhance public resources, or to preserve, maintain, improve, restore,
18 limit the future use of, or otherwise to conserve for public use or
19 enjoyment, the property interest being transferred. At such time as
20 the property interest is not used for the purposes enumerated, the
21 compensating tax shall be imposed upon the current owner.

22 (11) With respect to any land that has been designated prior to May
23 6, 1974, pursuant to RCW 84.33.120(4) or 84.33.130, the assessor may,
24 prior to January 1, 1975, on his or her own motion or pursuant to
25 petition by the owner, change, without imposition of the compensating
26 tax provided under RCW 84.33.140, the status of such designated land to
27 classified forest land.

28 **Sec. 21.** RCW 84.33.140 and 1997 c 299 s 2 are each amended to read
29 as follows:

30 (1) When land has been designated as forest land pursuant to RCW
31 84.33.120(4) or 84.33.130, a notation of such designation shall be made
32 each year upon the assessment and tax rolls, a copy of the notice of
33 approval together with the legal description or assessor's tax lot
34 numbers for such land shall, at the expense of the applicant, be filed
35 by the assessor in the same manner as deeds are recorded, and such land
36 shall be graded and valued pursuant to RCW 84.33.110 and 84.33.120
37 until removal of such designation by the assessor upon occurrence of
38 any of the following:

1 (a) Receipt of notice from the owner to remove such designation;
2 (b) Sale or transfer to an ownership making such land exempt from
3 ad valorem taxation;
4 (c) Sale or transfer of all or a portion of such land to a new
5 owner, unless the new owner has signed a notice of forest land
6 designation continuance, except transfer to an owner who is an heir or
7 devisee of a deceased owner, shall not, by itself, result in removal of
8 classification. The signed notice of continuance shall be attached to
9 the real estate excise tax affidavit provided for in RCW 82.45.150.
10 The notice of continuance shall be on a form prepared by the department
11 of revenue. If the notice of continuance is not signed by the new
12 owner and attached to the real estate excise tax affidavit, all
13 compensating taxes calculated pursuant to subsection (3) of this
14 section shall become due and payable by the seller or transferor at
15 time of sale. The county auditor shall not accept an instrument of
16 conveyance of designated forest land for filing or recording unless the
17 new owner has signed the notice of continuance or the compensating tax
18 has been paid, as evidenced by the real estate excise tax stamp affixed
19 thereto by the treasurer. The seller, transferor, or new owner may
20 appeal the new assessed valuation calculated under subsection (3) of
21 this section to the county board of equalization. Jurisdiction is
22 hereby conferred on the county board of equalization to hear these
23 appeals;
24 (d) Determination by the assessor, after giving the owner written
25 notice and an opportunity to be heard, that:
26 (i) Such land is no longer primarily devoted to and used for
27 growing and harvesting timber. However, land shall not be removed from
28 designation if a governmental agency, organization, or other recipient
29 identified in subsection (5) or (6) of this section as exempt from the
30 payment of compensating tax has manifested its intent in writing or by
31 other official action to acquire a property interest in designated
32 forest land by means of a transaction that qualifies for an exemption
33 under subsection (5) or (6) of this section. The governmental agency,
34 organization, or recipient shall annually provide the assessor of the
35 county in which the land is located reasonable evidence in writing of
36 the intent to acquire the designated land as long as the intent
37 continues or within sixty days of a request by the assessor. The
38 assessor may not request this evidence more than once in a calendar
39 year;

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

6 (iii) Restocking has not occurred to the extent or within the time
7 specified in the application for designation of such land.

8 Removal of designation upon occurrence of any of (a) through (c) of
9 this subsection shall apply only to the land affected, and upon
10 occurrence of (d) of this subsection shall apply only to the actual
11 area of land no longer primarily devoted to and used for growing and
12 harvesting timber, without regard to other land that may have been
13 included in the same application and approval for designation:
14 PROVIDED, That any remaining designated forest land meets necessary
15 definitions of forest land pursuant to RCW 84.33.100.

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

20 (3) Unless the removal is reversed on appeal a copy of the notice
21 of removal with notation of the action, if any, upon appeal, together
22 with the legal description or assessor's tax lot numbers for the land
23 removed from designation shall, at the expense of the applicant, be
24 filed by the assessor in the same manner as deeds are recorded, and
25 commencing on January 1 of the year following the year in which the
26 assessor mailed such notice, such land shall be assessed on the same
27 basis as real property is assessed generally in that county. Except as
28 provided in subsection (1)(c), (5), or (6) of this section, a
29 compensating tax shall be imposed which shall be due and payable to the
30 county treasurer thirty days after the owner is notified of the amount
31 of the compensating tax. As soon as possible, the assessor shall
32 compute the amount of such compensating tax and mail notice to the
33 owner of the amount thereof and the date on which payment is due. The
34 amount of such compensating tax shall be equal to the difference
35 between the amount of tax last levied on such land as forest land and
36 an amount equal to the new assessed valuation of such land multiplied
37 by the dollar rate of the last levy extended against such land,
38 multiplied by a number, in no event greater than ten, equal to the
39 number of years for which such land was designated as forest land.

1 (4) Compensating tax, together with applicable interest thereon,
2 shall become a lien on such land which shall attach at the time such
3 land is removed from designation as forest land and shall have priority
4 to and shall be fully paid and satisfied before any recognizance,
5 mortgage, judgment, debt, obligation or responsibility to or with which
6 such land may become charged or liable. Such lien may be foreclosed
7 upon expiration of the same period after delinquency and in the same
8 manner provided by law for foreclosure of liens for delinquent real
9 property taxes as provided in RCW 84.64.050. Any compensating tax
10 unpaid on its due date shall thereupon become delinquent. From the
11 date of delinquency until paid, interest shall be charged at the same
12 rate applied by law to delinquent ad valorem property taxes.

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

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

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

21 (c) A donation of fee title, development rights, or the right to
22 harvest timber, to a government agency or organization qualified under
23 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
24 sections, or the sale or transfer of fee title to a governmental entity
25 or a nonprofit nature conservancy corporation, as defined in RCW
26 64.04.130, exclusively for the protection and conservation of lands
27 recommended for state natural area preserve purposes by the natural
28 heritage council and natural heritage plan as defined in chapter 79.70
29 RCW: PROVIDED, That at such time as the land is not used for the
30 purposes enumerated, the compensating tax specified in subsection (3)
31 of this section shall be imposed upon the current 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 (6) In a county with a population of more than one million
38 inhabitants, the compensating tax specified in subsection (3) of this

1 section shall not be imposed if the removal of classification as forest
2 land pursuant to subsection (1) of this section resulted solely from:
3 (a) An action described in subsection (5) of this section; or
4 (b) A transfer of a property interest to a government entity, or to
5 a nonprofit historic preservation corporation or nonprofit nature
6 conservancy corporation, as defined in RCW 64.04.130, to protect or
7 enhance public resources, or to preserve, maintain, improve, restore,
8 limit the future use of, or otherwise to conserve for public use or
9 enjoyment, the property interest being transferred. At such time as
10 the property interest is not used for the purposes enumerated, the
11 compensating tax shall be imposed upon the current owner.

12 **Sec. 22.** RCW 84.34.108 and 1992 c 69 s 12 are each amended to read
13 as follows:

14 (1) When land has once been classified under this chapter, a
15 notation of such classification shall be made each year upon the
16 assessment and tax rolls and such land shall be valued pursuant to RCW
17 84.34.060 or 84.34.065 until removal of all or a portion of such
18 classification by the assessor upon occurrence of any of the following:

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

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

26 (c) Sale or transfer of all or a portion of such land to a new
27 owner, unless the new owner has signed a notice of classification
28 continuance, except transfer to an owner who is an heir or devisee of
29 a deceased owner shall not, by itself, result in removal of
30 classification. The signed notice of continuance shall be attached to
31 the real estate excise tax affidavit provided for in RCW 82.45.120, as
32 now or hereafter amended. The notice of continuance shall be on a form
33 prepared by the department of revenue. If the notice of continuance is
34 not signed by the new owner and attached to the real estate excise tax
35 affidavit, all additional taxes calculated pursuant to subsection (3)
36 of this section shall become due and payable by the seller or
37 transferor at time of sale. The county auditor shall not accept an
38 instrument of conveyance of classified land for filing or recording

1 unless the new owner has signed the notice of continuance or the
2 additional tax has been paid, as evidenced by the real estate excise
3 tax stamp affixed thereto by the treasurer. The seller, transferor, or
4 new owner may appeal the new assessed valuation calculated under
5 subsection (3) of this section to the county board of equalization.
6 Jurisdiction is hereby conferred on the county board of equalization to
7 hear these appeals;

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

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

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

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

37 (a) The amount of additional tax shall be equal to the difference
38 between the property tax paid as "open space land", "farm and
39 agricultural land", or "timber land" and the amount of property tax

1 otherwise due and payable for the seven years last past had the land
2 not been so classified;

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

8 (c) The amount of the penalty shall be as provided in RCW
9 84.34.080. The penalty shall not be imposed if the removal satisfies
10 the conditions of RCW 84.34.070.

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

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

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

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

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

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

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

6 (f) Acquisition of property interests by state agencies or agencies
7 or organizations qualified under RCW 84.34.210 and 64.04.130 for the
8 purposes enumerated in those sections: PROVIDED, That at such time as
9 these property interests are not used for the purposes enumerated in
10 RCW 84.34.210 and 64.04.130 the additional tax specified in subsection
11 (3) of this section shall be imposed; or

12 (g) Removal of land classified as farm and agricultural land under
13 RCW 84.34.020(2)(d).

14 **Sec. 23.** RCW 84.56.330 and 1961 c 15 s 84.56.330 are each amended
15 to read as follows:

16 Any person who has a lien by mortgage or otherwise, upon any real
17 property upon which any taxes have not been paid, may pay such taxes,
18 and the interest, penalty and costs thereon; and the receipt of the
19 county treasurer or other collecting official shall constitute an
20 additional lien upon such land, to the amount therein stated, and the
21 amount so paid and the interest thereon at the rate specified in the
22 mortgage or other instrument shall be collectible with, or as a part
23 of, and in the same manner as the amount secured by the original lien:
24 PROVIDED, That the person paying such taxes shall pay the same as
25 mortgagee or other lien holder and shall procure the receipt of the
26 county treasurer therefor, showing the mortgage or other lien
27 relationship of the person paying such taxes, and the same shall have
28 been recorded with the county auditor of the county wherein the said
29 real estate is situated, within ten days after the payment of such
30 taxes and the issuance of such receipt. It shall be the duty of any
31 treasurer issuing such receipt to make notation thereon of the lien
32 relationship claim of the person paying such taxes. It shall be the
33 duty of the county auditor in such cases to index and record such
34 receipts in the same manner as provided for the recording of liens on
35 real estate, upon the payment to the county auditor of the (~~sum of~~
36 ~~fifty cents~~) appropriate recording fees by the person presenting the
37 same for recording: AND PROVIDED FURTHER, That in the event the above
38 provision be not complied with, the lien created by any such payment

1 shall be subordinate to the liens of all mortgages or encumbrances upon
2 such real property, which are senior to the mortgage or other lien of
3 the person so making such payment.

4 NEW SECTION. **Sec. 24.** This act takes effect August 1, 1999.

--- END ---