

HOUSE BILL 1450

State of Washington 57th Legislature 2001 Regular Session

By Representatives Rockefeller and Morris

Read first time 01/26/2001. Referred to Committee on Finance.

1 AN ACT Relating to relief from taxes resulting from transfers of
2 land after the death of the owner; amending RCW 84.33.120 and
3 84.33.140; and reenacting and amending RCW 84.34.108.

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

5 Sec. 1. RCW 84.33.120 and 1999 sp.s. c 4 s 702 are each amended to
6 read 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.

| LAND  | OPERABILITY | VALUES   |
|-------|-------------|----------|
| GRADE | CLASS       | PER ACRE |
|       | 1           | \$141    |
| 1     | 2           | 136      |

|    |       |   |     |
|----|-------|---|-----|
| 1  |       | 3 | 131 |
| 2  |       | 4 | 95  |
| 3  | <hr/> |   |     |
| 4  |       | 1 | 118 |
| 5  | 2     | 2 | 114 |
| 6  |       | 3 | 110 |
| 7  |       | 4 | 80  |
| 8  | <hr/> |   |     |
| 9  |       | 1 | 93  |
| 10 | 3     | 2 | 90  |
| 11 |       | 3 | 87  |
| 12 |       | 4 | 66  |
| 13 | <hr/> |   |     |
| 14 |       | 1 | 70  |
| 15 | 4     | 2 | 68  |
| 16 |       | 3 | 66  |
| 17 |       | 4 | 52  |
| 18 | <hr/> |   |     |
| 19 |       | 1 | 51  |
| 20 | 5     | 2 | 48  |
| 21 |       | 3 | 46  |
| 22 |       | 4 | 31  |
| 23 | <hr/> |   |     |
| 24 |       | 1 | 26  |
| 25 | 6     | 2 | 25  |
| 26 |       | 3 | 25  |
| 27 |       | 4 | 23  |
| 28 | <hr/> |   |     |
| 29 |       | 1 | 12  |
| 30 | 7     | 2 | 12  |
| 31 |       | 3 | 11  |
| 32 |       | 4 | 11  |
| 33 | <hr/> |   |     |
| 34 | 8     |   | 1   |
| 35 | <hr/> |   |     |

36 (2) On or before December 31, 1981, the department shall adjust, by  
37 rule under chapter 34.05 RCW, the forest land values contained in  
38 subsection (1) of this section in accordance with this subsection, and  
39 shall certify these adjusted values to the county assessor for his or

1 her use in preparing the assessment rolls as of January 1, 1982. For  
2 the adjustment to be made on or before December 31, 1981, for use in  
3 the 1982 assessment year, the department shall:

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

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

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

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

25 (3) In preparing the assessment roll for 1972 and each year  
26 thereafter, the assessor shall enter as the true and fair value of each  
27 parcel of forest land the appropriate grade value certified to him or  
28 her by the department of revenue, and he or she shall compute the  
29 assessed value of such land by using the same assessment ratio he or  
30 she applies generally in computing the assessed value of other property  
31 in his or her county. In preparing the assessment roll for 1975 and  
32 each year thereafter, the assessor shall assess and value as classified  
33 forest land all forest land that is not then designated pursuant to RCW  
34 84.33.120(4) or 84.33.130 and shall make a notation of such  
35 classification upon the assessment and tax rolls. On or before January  
36 15 of the first year in which such notation is made, the assessor shall  
37 mail notice by certified mail to the owner that such land has been  
38 classified as forest land and is subject to the compensating tax  
39 imposed by this section. If the owner desires not to have such land

1 assessed and valued as classified forest land, he or she shall give the  
2 assessor written notice thereof on or before March 31 of such year and  
3 the assessor shall remove from the assessment and tax rolls the  
4 classification notation entered pursuant to this subsection, and shall  
5 thereafter assess and value such land in the manner provided by law  
6 other than this chapter 84.33 RCW.

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

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

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

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

26 (c) Determination by the assessor, after giving the owner written  
27 notice and an opportunity to be heard, that, because of actions taken  
28 by the owner, such land is no longer primarily devoted to and used for  
29 growing and harvesting timber. However, land shall not be removed from  
30 classification if a governmental agency, organization, or other  
31 recipient identified in subsection (9) or (10) of this section as  
32 exempt from the payment of compensating tax has manifested its intent  
33 in writing or by other official action to acquire a property interest  
34 in classified forest land by means of a transaction that qualifies for  
35 an exemption under subsection (9) or (10) of this section. The  
36 governmental agency, organization, or recipient shall annually provide  
37 the assessor of the county in which the land is located reasonable  
38 evidence in writing of the intent to acquire the classified land as  
39 long as the intent continues or within sixty days of a request by the

1 assessor. The assessor may not request this evidence more than once in  
2 a calendar year;

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

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

26 The assessor shall remove classification pursuant to (c) or (d) of  
27 this subsection prior to September 30 of the year prior to the  
28 assessment year for which termination of classification is to be  
29 effective. Removal of classification as forest land upon occurrence of  
30 (a), (b), (d), or (e) of this subsection shall apply only to the land  
31 affected, and upon occurrence of (c) of this subsection shall apply  
32 only to the actual area of land no longer primarily devoted to and used  
33 for growing and harvesting timber: PROVIDED, That any remaining  
34 classified forest land meets necessary definitions of forest land  
35 pursuant to RCW 84.33.100.

36 (6) Within thirty days after such removal of classification as  
37 forest land, the assessor shall notify the owner in writing setting  
38 forth the reasons for such removal. The owner of such land shall  
39 thereupon have the right to apply for designation of such land as

1 forest land pursuant to subsection (4) of this section or RCW  
2 84.33.130. The seller, transferor, or owner may appeal such removal to  
3 the county board of equalization.

4 (7) Unless the owner successfully applies for designation of such  
5 land or unless the removal is reversed on appeal, notation of removal  
6 from classification shall immediately be made upon the assessment and  
7 tax rolls, and commencing on January 1 of the year following the year  
8 in which the assessor made such notation, such land shall be assessed  
9 on the same basis as real property is assessed generally in that  
10 county. Except as provided in subsection (5)(e), (9), or (10) of this  
11 section and unless the assessor shall not have mailed notice of  
12 classification pursuant to subsection (3) of this section, a  
13 compensating tax shall be imposed which shall be due and payable to the  
14 county treasurer thirty days after the owner is notified of the amount  
15 of the compensating tax. As soon as possible, the assessor shall  
16 compute the amount of such compensating tax and mail notice to the  
17 owner of the amount thereof and the date on which payment is due. The  
18 amount of such compensating tax shall be equal to the difference, if  
19 any, between the amount of tax last levied on such land as forest land  
20 and an amount equal to the new assessed valuation of such land  
21 multiplied by the dollar rate of the last levy extended against such  
22 land, multiplied by a number, in no event greater than ten, equal to  
23 the number of years, commencing with assessment year 1975, for which  
24 such land was assessed and valued as forest land.

25 (8) Compensating tax, together with applicable interest thereon,  
26 shall become a lien on such land which shall attach at the time such  
27 land is removed from classification as forest land and shall have  
28 priority to and shall be fully paid and satisfied before any  
29 recognizance, mortgage, judgment, debt, obligation or responsibility to  
30 or with which such land may become charged or liable. Such lien may be  
31 foreclosed upon expiration of the same period after delinquency and in  
32 the same manner provided by law for foreclosure of liens for delinquent  
33 real property taxes as provided in RCW 84.64.050. Any compensating tax  
34 unpaid on its due date shall thereupon become delinquent. From the  
35 date of delinquency until paid, interest shall be charged at the same  
36 rate applied by law to delinquent ad valorem property taxes.

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

- 1 (a) Transfer to a government entity in exchange for other forest  
2 land located within the state of Washington;
- 3 (b) A taking through the exercise of the power of eminent domain,  
4 or sale or transfer to an entity having the power of eminent domain in  
5 anticipation of the exercise of such power;
- 6 (c) A donation of fee title, development rights, or the right to  
7 harvest timber, to a government agency or organization qualified under  
8 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those  
9 sections, or the sale or transfer of fee title to a governmental entity  
10 or a nonprofit nature conservancy corporation, as defined in RCW  
11 64.04.130, exclusively for the protection and conservation of lands  
12 recommended for state natural area preserve purposes by the natural  
13 heritage council and natural heritage plan as defined in chapter 79.70  
14 RCW: PROVIDED, That at such time as the land is not used for the  
15 purposes enumerated, the compensating tax specified in subsection (7)  
16 of this section shall be imposed upon the current owner;
- 17 (d) The sale or transfer of fee title to the parks and recreation  
18 commission for park and recreation purposes;
- 19 (e) Official action by an agency of the state of Washington or by  
20 the county or city within which the land is located that disallows the  
21 present use of such land;
- 22 (f) The creation, sale, or transfer of forestry riparian easements  
23 under RCW 76.13.120; ((or))
- 24 (g) The creation, sale, or transfer of a fee interest or a  
25 conservation easement for the riparian open space program under RCW  
26 76.09.040;
- 27 (h) The sale or transfer of land within two years after the death  
28 of the owner of at least a fifty percent interest in the land if the  
29 land has been assessed and valued as classified forest land, designated  
30 as forest land under this chapter, or classified under chapter 84.34  
31 RCW continuously since 1993; or
- 32 (i) The sale or transfer of land after the death of the owner of at  
33 least a fifty percent interest in the land if the land has been  
34 assessed and valued as classified forest land, designated as forest  
35 land under this chapter, or classified under chapter 84.34 RCW  
36 continuously since 1993 and the sale takes place within two years after  
37 the effective date of this section.
- 38 (10) In a county with a population of more than one million  
39 inhabitants, the compensating tax specified in subsection (7) of this

1 section shall not be imposed if the removal of classification as forest  
2 land pursuant to subsection (5) of this section resulted solely from:

- 3 (a) An action described in subsection (9) 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 (11) With respect to any land that has been designated prior to May  
13 6, 1974, pursuant to RCW 84.33.120(4) or 84.33.130, the assessor may,  
14 prior to January 1, 1975, on his or her own motion or pursuant to  
15 petition by the owner, change, without imposition of the compensating  
16 tax provided under RCW 84.33.140, the status of such designated land to  
17 classified forest land.

18 **Sec. 2.** RCW 84.33.140 and 1999 sp.s. c 4 s 703 are each amended to  
19 read as follows:

20 (1) When land has been designated as forest land pursuant to RCW  
21 84.33.120(4) or 84.33.130, a notation of such designation shall be made  
22 each year upon the assessment and tax rolls, a copy of the notice of  
23 approval together with the legal description or assessor's tax lot  
24 numbers for such land shall, at the expense of the applicant, be filed  
25 by the assessor in the same manner as deeds are recorded, and such land  
26 shall be graded and valued pursuant to RCW 84.33.110 and 84.33.120  
27 until removal of such designation by the assessor upon occurrence of  
28 any of the following:

- 29 (a) Receipt of notice from the owner to remove such designation;
- 30 (b) Sale or transfer to an ownership making such land exempt from  
31 ad valorem taxation;

32 (c) 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 designation continuance, except transfer to an owner who is an heir or  
35 devisee of a deceased owner, shall not, by itself, result in removal of  
36 classification. The signed notice of continuance shall be attached to  
37 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



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

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

16 (i) Such land is no longer primarily devoted to and used for  
17 growing and harvesting timber. However, land shall not be removed from  
18 designation if a governmental agency, organization, or other recipient  
19 identified in subsection (5) or (6) of this section as exempt from the  
20 payment of compensating tax has manifested its intent in writing or by  
21 other official action to acquire a property interest in designated  
22 forest land by means of a transaction that qualifies for an exemption  
23 under subsection (5) or (6) of this section. The governmental agency,  
24 organization, or recipient shall annually provide the assessor of the  
25 county in which the land is located reasonable evidence in writing of  
26 the intent to acquire the designated land as long as the intent  
27 continues or within sixty days of a request by the assessor. The  
28 assessor may not request this evidence more than once in a calendar  
29 year;

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

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

37 Removal of designation upon occurrence of any of (a) through (c) of  
38 this subsection shall apply only to the land affected, and upon  
39 occurrence of (d) of this subsection shall apply only to the actual

1 area of land no longer primarily devoted to and used for growing and  
2 harvesting timber, without regard to other land that may have been  
3 included in the same application and approval for designation:  
4 PROVIDED, That any remaining designated forest land meets necessary  
5 definitions of forest land pursuant to RCW 84.33.100.

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

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

30 (4) Compensating tax, together with applicable interest thereon,  
31 shall become a lien on such land which shall attach at the time such  
32 land is removed from designation as forest land and shall have priority  
33 to and shall be fully paid and satisfied before any recognizance,  
34 mortgage, judgment, debt, obligation or responsibility to or with which  
35 such land may become charged or liable. Such lien may be foreclosed  
36 upon expiration of the same period after delinquency and in the same  
37 manner provided by law for foreclosure of liens for delinquent real  
38 property taxes as provided in RCW 84.64.050. Any compensating tax  
39 unpaid on its due date shall thereupon become delinquent. From the

1 date of delinquency until paid, interest shall be charged at the same  
2 rate applied by law to delinquent ad valorem property taxes.

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

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

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

11 (c) A donation of fee title, development rights, or the right to  
12 harvest timber, to a government agency or organization qualified under  
13 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those  
14 sections, or the sale or transfer of fee title to a governmental entity  
15 or a nonprofit nature conservancy corporation, as defined in RCW  
16 64.04.130, exclusively for the protection and conservation of lands  
17 recommended for state natural area preserve purposes by the natural  
18 heritage council and natural heritage plan as defined in chapter 79.70  
19 RCW: PROVIDED, That at such time as the land is not used for the  
20 purposes enumerated, the compensating tax specified in subsection (3)  
21 of this section shall be imposed upon the current owner;

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

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

27 (f) The creation, sale, or transfer of forestry riparian easements  
28 under RCW 76.13.120; (~~or~~)

29 (g) The creation, sale, or transfer of a fee interest or a  
30 conservation easement for the riparian open space program under RCW  
31 76.09.040;

32 (h) The sale or transfer of land within two years after the death  
33 of the owner of at least a fifty percent interest in the land if the  
34 land has been assessed and valued as classified forest land, designated  
35 as forest land under this chapter, or classified under chapter 84.34  
36 RCW continuously since 1993; or

37 (i) The sale or transfer of land after the death of the owner of at  
38 least a fifty percent interest in the land if the land has been  
39 assessed and valued as classified forest land, designated as forest

1 land under this chapter, or classified under chapter 84.34 RCW  
2 continuously since 1993 and the sale takes place within two years after  
3 the effective date of this section.

4 (6) In a county with a population of more than one million  
5 inhabitants, the compensating tax specified in subsection (3) of this  
6 section shall not be imposed if the removal of classification as forest  
7 land pursuant to subsection (1) of this section resulted solely from:

8 (a) An action described in subsection (5) of this section; or

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

17 **Sec. 3.** RCW 84.34.108 and 1999 sp.s. c 4 s 706 and 1999 c 233 s 22  
18 are each reenacted and amended to read as follows:

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

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

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

31 (c) Sale or transfer of all or a portion of such land to a new  
32 owner, unless the new owner has signed a notice of classification  
33 continuance, except transfer to an owner who is an heir or devisee of  
34 a deceased owner shall not, by itself, result in removal of  
35 classification. The notice of continuance shall be on a form prepared  
36 by the department of revenue. If the notice of continuance is not  
37 signed by the new owner and attached to the real estate excise tax  
38 affidavit, all additional taxes calculated pursuant to subsection (4)

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

22 (a) The creation, sale, or transfer of forestry riparian easements  
23 under RCW 76.13.120; or

24 (b) The creation, sale, or transfer of a fee interest or a  
25 conservation easement for the riparian open space program under RCW  
26 76.09.040.

27 (3) Within thirty days after such removal of all or a portion of  
28 such land from current use classification, the assessor shall notify  
29 the owner in writing, setting forth the reasons for such removal. The  
30 seller, transferor, or owner may appeal such removal to the county  
31 board of equalization.

32 (4) Unless the removal is reversed on appeal, the assessor shall  
33 revalue the affected land with reference to full market value on the  
34 date of removal from classification. Both the assessed valuation  
35 before and after the removal of classification shall be listed and  
36 taxes shall be allocated according to that part of the year to which  
37 each assessed valuation applies. Except as provided in subsection (6)  
38 of this section, an additional tax, applicable interest, and penalty  
39 shall be imposed which shall be due and payable to the county treasurer

1 thirty days after the owner is notified of the amount of the additional  
2 tax. As soon as possible, the assessor shall compute the amount of  
3 such an additional tax, applicable interest, and penalty and the  
4 treasurer shall mail notice to the owner of the amount thereof and the  
5 date on which payment is due. The amount of such additional tax,  
6 applicable interest, and penalty shall be determined as follows:

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

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

17 (c) The amount of the penalty shall be as provided in RCW  
18 84.34.080. The penalty shall not be imposed if the removal satisfies  
19 the conditions of RCW 84.34.070.

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

33 (6) The additional tax, applicable interest, and penalty specified  
34 in subsection (4) of this section shall not be imposed if the removal  
35 of classification pursuant to subsection (1) of this section resulted  
36 solely from:

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

1 (b)(i) A taking through the exercise of the power of eminent  
2 domain, or (ii) sale or transfer to an entity having the power of  
3 eminent domain in anticipation of the exercise of such power, said  
4 entity having manifested its intent in writing or by other official  
5 action;

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

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

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

14 (f) Acquisition of property interests by state agencies or agencies  
15 or organizations qualified under RCW 84.34.210 and 64.04.130 for the  
16 purposes enumerated in those sections: PROVIDED, That at such time as  
17 these property interests are not used for the purposes enumerated in  
18 RCW 84.34.210 and 64.04.130 the additional tax specified in subsection  
19 (4) of this section shall be imposed;

20 (g) Removal of land classified as farm and agricultural land under  
21 RCW 84.34.020(2)(d);

22 (h) Removal of land from classification after enactment of a  
23 statutory exemption that qualifies the land for exemption and receipt  
24 of notice from the owner to remove the land from classification;

25 (i) The creation, sale, or transfer of forestry riparian easements  
26 under RCW 76.13.120; (~~(e)~~)

27 (j) The creation, sale, or transfer of a fee interest or a  
28 conservation easement for the riparian open space program under RCW  
29 76.09.040;

30 (k) The sale or transfer of land within two years after the death  
31 of the owner of at least a fifty percent interest in the land if the  
32 land has been assessed and valued as classified forest land, designated  
33 as forest land under chapter 84.33 RCW, or classified under this  
34 chapter continuously since 1993; or

35 (l) The sale or transfer of land after the death of the owner of at  
36 least a fifty percent interest in the land if the land has been  
37 assessed and valued as classified forest land, designated as forest  
38 land under chapter 84.33 RCW, or classified under this chapter

1 continuously since 1993 and the sale takes place within two years after  
2 the effective date of this section.

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