
SENATE BILL 5228

State of Washington

57th Legislature

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By Senators Fraser and Winsley

Read first time 01/16/2001. Referred to Committee on Natural Resources, Parks & Shorelines.

1 AN ACT Relating to an exemption from the compensating tax on
2 timber, open space, agricultural, or forest land if before 1993 the
3 deceased owner's land was classified as such; amending RCW 84.33.140
4 and 84.33.120; and reenacting and amending RCW 84.34.108.

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

6 **Sec. 1.** RCW 84.33.140 and 1999 sp.s. c 4 s 703 are each amended to
7 read as follows:

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

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

1 (c) Sale or transfer of all or a portion of such land to a new
2 owner, unless the new owner has signed a notice of forest land
3 designation continuance, except transfer to an owner who is an heir or
4 devisee of a deceased owner, shall not, by itself, result in removal of
5 classification. The signed notice of continuance shall be attached to
6 the real estate excise tax affidavit provided for in RCW 82.45.150.
7 The notice of continuance shall be on a form prepared by the department
8 of revenue. If the notice of continuance is not signed by the new
9 owner and attached to the real estate excise tax affidavit, all
10 compensating taxes calculated pursuant to subsection (3) of this
11 section shall become due and payable by the seller or transferor at
12 time of sale. The county auditor shall not accept an instrument of
13 conveyance of designated forest land for filing or recording unless the
14 new owner has signed the notice of continuance or the compensating tax
15 has been paid, as evidenced by the real estate excise tax stamp affixed
16 thereto by the treasurer. The seller, transferor, or new owner may
17 appeal the new assessed valuation calculated under subsection (3) of
18 this section to the county board of equalization. Jurisdiction is
19 hereby conferred on the county board of equalization to hear these
20 appeals;

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

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

37 (ii) The owner has failed to comply with a final administrative or
38 judicial order with respect to a violation of the restocking, forest
39 management, fire protection, insect and disease control and forest

1 debris provisions of Title 76 RCW or any applicable regulations
2 thereunder; or

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

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

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

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

37 (4) Compensating tax, together with applicable interest thereon,
38 shall become a lien on such land which shall attach at the time such
39 land is removed from designation as forest land and shall have priority

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

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

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

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

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

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

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

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

36 (g) The creation, sale, or transfer of a fee interest or a
37 conservation easement for the riparian open space program under RCW
38 76.09.040; or

1 (h) A removal, sale, or transfer of designated land occurring
2 within the two years immediately following the date the owner of at
3 least a fifty percent interest in the land dies, if before January 1,
4 1993, the deceased owner's land was classified or designated under this
5 chapter or was classified under chapter 84.34 RCW and has continuously
6 remained so classified or designated until the date of removal, sale,
7 or transfer. The date of death shown on a death certificate is the
8 date used for the purposes of this exemption.

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

- 13 (a) An action described in subsection (5) 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 **Sec. 2.** RCW 84.33.120 and 1999 sp.s. c 4 s 702 are each amended to
23 read as follows:

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

32	LAND	OPERABILITY	VALUES
33	GRADE	CLASS	PER ACRE
34			
35		1	\$141
36	1	2	136
37		3	131
38		4	95

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

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

1 the adjustment to be made on or before December 31, 1981, for use in
2 the 1982 assessment year, the department shall:

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

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

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

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

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

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

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

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

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

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

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

27 (h) A removal, sale, or transfer of designated land occurring
28 within the two years immediately following the date the owner of at
29 least a fifty percent interest in the land dies, if before January 1,
30 1993, the deceased owner's land was classified or designated under this
31 chapter or was classified under chapter 84.34 RCW and has continuously
32 remained so classified or designated until the date of removal, sale,
33 or transfer. The date of death shown on a death certificate is the
34 date used for the purposes of this exemption.

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

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

1 (b) A transfer of a property interest to a government entity, or to
2 a nonprofit historic preservation corporation or nonprofit nature
3 conservancy corporation, as defined in RCW 64.04.130, to protect or
4 enhance public resources, or to preserve, maintain, improve, restore,
5 limit the future use of, or otherwise to conserve for public use or
6 enjoyment, the property interest being transferred. At such time as
7 the property interest is not used for the purposes enumerated, the
8 compensating tax shall be imposed upon the current owner.

9 (11) With respect to any land that has been designated prior to May
10 6, 1974, pursuant to RCW 84.33.120(4) or 84.33.130, the assessor may,
11 prior to January 1, 1975, on his or her own motion or pursuant to
12 petition by the owner, change, without imposition of the compensating
13 tax provided under RCW 84.33.140, the status of such designated land to
14 classified forest land.

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

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

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

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

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

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

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

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

19 (2) Land may not be removed from classification because of:

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

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

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

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

1 such an additional tax, applicable interest, and penalty and the
2 treasurer shall mail notice to the owner of the amount thereof and the
3 date on which payment is due. The amount of such additional tax,
4 applicable interest, and penalty shall be determined as follows:

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

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

15 (c) The amount of the penalty shall be as provided in RCW
16 84.34.080. The penalty shall not be imposed if the removal satisfies
17 the conditions of RCW 84.34.070.

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

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

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

37 (b)(i) A taking through the exercise of the power of eminent
38 domain, or (ii) sale or transfer to an entity having the power of
39 eminent domain in anticipation of the exercise of such power, said

1 entity having manifested its intent in writing or by other official
2 action;

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

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

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

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

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

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

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

24 (j) 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; or

27 (k) A removal, sale, or transfer of designated land occurring
28 within the two years immediately following the date the owner of at
29 least a fifty percent interest in the land dies, if before January 1,
30 1993, the deceased owner's land was classified or designated under
31 chapter 84.33 RCW or was classified under this chapter and has
32 continuously remained so classified or designated until the date of
33 removal, sale, or transfer. The date of death shown on a death
34 certificate is the date used for the purposes of this exemption.

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