
HOUSE BILL 1515

State of Washington 60th Legislature 2007 Regular Session

By Representatives P. Sullivan, Rodne, Simpson, Priest, Jarrett,
Ericks and Morrell

Read first time 01/22/2007. Referred to Committee on Finance.

1 AN ACT Relating to allowing owners of property enrolled in a
2 current use property tax program to transfer the property between one
3 another or to withdraw the property on the death of the owner, without
4 penalty; amending RCW 84.33.140, 84.34.070, 84.34.080, and 84.34.108;
5 providing an effective date; and declaring an emergency.

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

7 **Sec. 1.** RCW 84.33.140 and 2005 c 303 s 13 are each amended to read
8 as follows:

9 (1) When land has been designated as forest land under RCW
10 84.33.130, a notation of the designation shall be made each year upon
11 the assessment and tax rolls. A copy of the notice of approval
12 together with the legal description or assessor's parcel numbers for
13 the land shall, at the expense of the applicant, be filed by the
14 assessor in the same manner as deeds are recorded.

15 (2) In preparing the assessment roll as of January 1, 2002, for
16 taxes payable in 2003 and each January 1st thereafter, the assessor
17 shall list each parcel of designated forest land at a value with
18 respect to the grade and class provided in this subsection and adjusted
19 as provided in subsection (3) of this section. The assessor shall

1 compute the assessed value of the land using the same assessment ratio
2 applied generally in computing the assessed value of other property in
3 the county. Values for the several grades of bare forest land shall be
4 as follows:

5	LAND	OPERABILITY	VALUES
6	GRADE	CLASS	PER ACRE
7		1	\$234
8	1	2	229
9		3	217
10		4	157
11		1	198
12	2	2	190
13		3	183
14		4	132
15		1	154
16	3	2	149
17		3	148
18		4	113
19		1	117
20	4	2	114
21		3	113
22		4	86
23		1	85
24	5	2	78
25		3	77
26		4	52
27		1	43
28	6	2	39
29		3	39
30		4	37
31		1	21
32	7	2	21
33		3	20
34		4	20
35	8		1

1 (3) On or before December 31, 2001, the department shall adjust by
2 rule under chapter 34.05 RCW, the forest land values contained in
3 subsection (2) of this section in accordance with this subsection, and
4 shall certify the adjusted values to the assessor who will use these
5 values in preparing the assessment roll as of January 1, 2002. For the
6 adjustment to be made on or before December 31, 2001, for use in the
7 2002 assessment year, the department shall:

8 (a) Divide the aggregate value of all timber harvested within the
9 state between July 1, 1996, and June 30, 2001, 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 84.33.074; and

12 (b) Divide the aggregate value of all timber harvested within the
13 state between July 1, 1995, and June 30, 2000, by the aggregate harvest
14 volume for the same period, as determined from the harvester excise tax
15 returns filed with the department under RCW 84.33.074; and

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

20 (4) For the adjustments to be made on or before December 31, 2002,
21 and each succeeding year thereafter, the same procedure described in
22 subsection (3) of this section shall be followed using harvester excise
23 tax returns filed under RCW 84.33.074. However, this adjustment shall
24 be made to the prior year's adjusted value, and the five-year periods
25 for calculating average harvested timber values shall be successively
26 one year more recent.

27 (5) Land graded, assessed, and valued as forest land shall continue
28 to be so graded, assessed, and valued until removal of designation by
29 the assessor upon the occurrence of any of the following:

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

31 (b) Sale or transfer to an ownership making the land exempt from ad
32 valorem taxation;

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

1 notice of continuance shall be on a form prepared by the department.
2 If the notice of continuance is not signed by the new owner and
3 attached to the real estate excise tax affidavit, all compensating
4 taxes calculated under subsection (11) of this section shall become due
5 and payable by the seller or transferor at time of sale. The auditor
6 shall not accept an instrument of conveyance regarding designated
7 forest land for filing or recording unless the new owner has signed the
8 notice of continuance or the compensating tax has been paid, as
9 evidenced by the real estate excise tax stamp affixed thereto by the
10 treasurer. The seller, transferor, or new owner may appeal the new
11 assessed valuation calculated under subsection (11) of this section to
12 the county board of equalization in accordance with the provisions of
13 RCW 84.40.038. Jurisdiction is hereby conferred on the county board of
14 equalization to hear these appeals;

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

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

31 (ii) The owner has failed to comply with a final administrative or
32 judicial order with respect to a violation of the restocking, forest
33 management, fire protection, insect and disease control, and forest
34 debris provisions of Title 76 RCW or any applicable rules under Title
35 76 RCW; or

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

1 (6) Land shall not be removed from designation if there is a
2 governmental restriction that prohibits, in whole or in part, the owner
3 from harvesting timber from the owner's designated forest land. If
4 only a portion of the parcel is impacted by governmental restrictions
5 of this nature, the restrictions cannot be used as a basis to remove
6 the remainder of the forest land from designation under this chapter.
7 For the purposes of this section, "governmental restrictions" includes:
8 (a) Any law, regulation, rule, ordinance, program, or other action
9 adopted or taken by a federal, state, county, city, or other
10 governmental entity; or (b) the land's zoning or its presence within an
11 urban growth area designated under RCW 36.70A.110.

12 (7) The assessor shall have the option of requiring an owner of
13 forest land to file a timber management plan with the assessor upon the
14 occurrence of one of the following:

- 15 (a) An application for designation as forest land is submitted; or
- 16 (b) Designated forest land is sold or transferred and a notice of
17 continuance, described in subsection (5)(c) of this section, is signed.

18 (8) If land is removed from designation because of any of the
19 circumstances listed in subsection (5)(a) through (c) of this section,
20 the removal shall apply only to the land affected. If land is removed
21 from designation because of subsection (5)(d) of this section, the
22 removal shall apply only to the actual area of land that is no longer
23 primarily devoted to the growing and harvesting of timber, without
24 regard to any other land that may have been included in the application
25 and approved for designation, as long as the remaining designated
26 forest land meets the definition of forest land contained in RCW
27 84.33.035.

28 (9) Within thirty days after the removal of designation as forest
29 land, the assessor shall notify the owner in writing, setting forth the
30 reasons for the removal. The seller, transferor, or owner may appeal
31 the removal to the county board of equalization in accordance with the
32 provisions of RCW 84.40.038.

33 (10) Unless the removal is reversed on appeal a copy of the notice
34 of removal with a notation of the action, if any, upon appeal, together
35 with the legal description or assessor's parcel numbers for the land
36 removed from designation shall, at the expense of the applicant, be
37 filed by the assessor in the same manner as deeds are recorded and a
38 notation of removal from designation shall immediately be made upon the

1 assessment and tax rolls. The assessor shall revalue the land to be
2 removed with reference to its true and fair value as of January 1st of
3 the year of removal from designation. Both the assessed value before
4 and after the removal of designation shall be listed. Taxes based on
5 the value of the land as forest land shall be assessed and payable up
6 until the date of removal and taxes based on the true and fair value of
7 the land shall be assessed and payable from the date of removal from
8 designation.

9 (11) Except as provided in subsection (5)(c), (13), or (14) of this
10 section, a compensating tax shall be imposed on land removed from
11 designation as forest land. The compensating tax shall be due and
12 payable to the treasurer thirty days after the owner is notified of the
13 amount of this tax. As soon as possible after the land is removed from
14 designation, the assessor shall compute the amount of compensating tax
15 and mail a notice to the owner of the amount of compensating tax owed
16 and the date on which payment of this tax is due. The amount of
17 compensating tax shall be equal to the difference between the amount of
18 tax last levied on the land as designated forest land and an amount
19 equal to the new assessed value of the land multiplied by the dollar
20 rate of the last levy extended against the land, multiplied by a
21 number, in no event greater than nine, equal to the number of years for
22 which the land was designated as forest land, plus compensating taxes
23 on the land at forest land values up until the date of removal and the
24 prorated taxes on the land at true and fair value from the date of
25 removal to the end of the current tax year.

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

1 (13) The compensating tax specified in subsection (11) of this
2 section shall not be imposed if the removal of designation under
3 subsection (5) of this section resulted solely from:

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

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

9 (c) A donation of fee title, development rights, or the right to
10 harvest timber, to a government agency or organization qualified under
11 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
12 sections, or the sale or transfer of fee title to a governmental entity
13 or a nonprofit nature conservancy corporation, as defined in RCW
14 64.04.130, exclusively for the protection and conservation of lands
15 recommended for state natural area preserve purposes by the natural
16 heritage council and natural heritage plan as defined in chapter 79.70
17 RCW or approved for state natural resources conservation area purposes
18 as defined in chapter 79.71 RCW. At such time as the land is not used
19 for the purposes enumerated, the compensating tax specified in
20 subsection (11) of this section shall be imposed upon the current
21 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 the land;

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

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; or

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~~). The date of death shown on a death
37 certificate is the date used for the purposes of this subsection
38 (~~((13)(h); or~~

1 ~~(i) The sale or transfer of land after the death of the owner of at~~
2 ~~least a fifty percent interest in the land if the land has been~~
3 ~~assessed and valued as classified forest land, designated as forest~~
4 ~~land under this chapter, or classified under chapter 84.34 RCW~~
5 ~~continuously since 1993 and the sale or transfer takes place after July~~
6 ~~22, 2001, and on or before July 22, 2003, and the death of the owner~~
7 ~~occurred after January 1, 1991. The date of death shown on a death~~
8 ~~certificate is the date used for the purposes of this subsection~~
9 ~~(13)(i)).~~

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

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

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

23 **Sec. 2.** RCW 84.34.070 and 1992 c 69 s 10 are each amended to read
24 as follows:

25 (1) When land has once been classified under this chapter, it shall
26 remain under such classification and shall not be applied to other use
27 except as provided by subsection (2) of this section for at least ten
28 years from the date of classification (~~and~~). It shall continue under
29 such classification until and unless withdrawn from classification
30 after notice of request for withdrawal shall be made by the owner.
31 During any year after (~~eight years of~~) the initial ten-year
32 classification period (~~have~~) has elapsed, notice of request for
33 withdrawal of all or a portion of the land may be given by the owner to
34 the assessor or assessors of the county or counties in which (~~such~~)
35 the land is situated. In the event that a portion of a parcel is
36 removed from classification, the remaining portion must meet the same
37 requirements as did the entire parcel when (~~such~~) the land was

1 originally granted classification (~~(pursuant to)~~) under this chapter
2 unless the remaining parcel has different income criteria. Within
3 seven days the assessor shall transmit one copy of (~~(such)~~) the notice
4 to the legislative body (~~(which)~~) that originally approved the
5 application. The assessor or assessors, as the case may be, (~~shall,~~
6 ~~when two assessment years have elapsed following the date of receipt of~~
7 ~~such notice,~~) must withdraw (~~(such)~~) the land from (~~(such)~~) the
8 classification and the land shall be subject to the additional tax and
9 applicable interest due under RCW 84.34.108. The open space taxation
10 agreement to tax according to use shall not be considered to be a
11 contract and can be abrogated at any time by the legislature in which
12 event no additional tax or penalty shall be imposed.

13 (2) The following reclassifications are not considered withdrawals
14 or removals and are not subject to additional tax under RCW 84.34.108:

15 (a) ~~Reclassification (between lands under RCW 84.34.020 (2) and~~
16 ~~(3))~~ of land from one current use classification governed by this
17 chapter to another current use classification governed by this chapter;

18 (b) Reclassification of land (~~(classified)~~) designated under (~~(RCW~~
19 ~~84.34.020 (2) or (3) or)~~) chapter 84.33 RCW to (~~(open space land under~~
20 ~~RCW 84.34.020(1))~~) a current use classification governed by this
21 chapter; and

22 (c) Reclassification of land (~~(classified under RCW 84.34.020 (2)~~
23 ~~or (3))~~) from a current use classification governed by this chapter to
24 forest land (~~(classified)~~) designated under chapter 84.33 RCW(~~(; and~~

25 ~~(d) Reclassification of land classified as open space land under~~
26 ~~RCW 84.34.020(1)(c) and reclassified to farm and agricultural land~~
27 ~~under RCW 84.34.020(2) if the land had been previously classified as~~
28 ~~farm and agricultural land under RCW 84.34.020(2)).~~

29 (3) Applications for reclassification shall be subject to
30 applicable provisions of RCW 84.34.037, 84.34.035, (~~(84.34.041,~~) and
31 chapter 84.33 RCW.

32 (4) The income criteria for land classified under RCW 84.34.020(2)
33 (b) and (c) may be deferred for land being reclassified from land
34 classified under RCW 84.34.020 (1)(c) or (3), or chapter 84.33 RCW into
35 RCW 84.34.020(2) (b) or (c) for a period of up to five years from the
36 date of reclassification.

1 **Sec. 3.** RCW 84.34.080 and 1999 sp.s. c 4 s 705 are each amended to
2 read as follows:

3 (~~When~~) If land (~~which~~) that has been classified under this
4 chapter as open space land, farm and agricultural land, or timber land
5 is applied to some other use, except through reclassification in
6 compliance with RCW 84.34.070, or except as a result solely from any
7 one of the conditions listed in RCW 84.34.108(6), the owner shall
8 within sixty days notify the county assessor of (~~such~~) the change in
9 use (~~and~~). The assessor shall impose additional real property tax
10 (~~shall be imposed~~) upon (~~such~~) the land in an amount equal to the
11 sum of the following:

12 (1) The total amount of the additional tax and applicable interest
13 due under RCW 84.34.108; plus

14 (2) If the change of use occurs within ten years after the date the
15 land was classified under this chapter, a penalty amounting to twenty
16 percent of the amount determined in subsection (1) of this section.

17 **Sec. 4.** RCW 84.34.108 and 2003 c 170 s 6 are each amended to read
18 as follows:

19 (1) When land has once been classified under this chapter, a
20 notation of the classification shall be made each year upon the
21 assessment and tax rolls and the land shall be valued pursuant to RCW
22 84.34.060 or 84.34.065 until removal of all or a portion of the
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 the 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 the land exempt from ad valorem taxation;

31 (c) Sale or transfer of all or a portion of the 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. If the notice of continuance is not signed by the
37 new owner and attached to the real estate excise tax affidavit, all

1 additional taxes calculated pursuant to subsection (4) of this section
2 shall become due and payable by the seller or transferor at time of
3 sale. The auditor shall not accept an instrument of conveyance
4 regarding classified land for filing or recording unless the new owner
5 has signed the notice of continuance or the additional tax has been
6 paid, as evidenced by the real estate excise tax stamp affixed thereto
7 by the treasurer. The seller, transferor, or new owner may appeal the
8 new assessed valuation calculated under subsection (4) of this section
9 to the county board of equalization in accordance with the provisions
10 of RCW 84.40.038. Jurisdiction is hereby conferred on the county board
11 of equalization to hear these appeals;

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

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

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

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

25 (b) The creation, sale, or transfer of a fee interest or a
26 conservation easement for the riparian open space program under RCW
27 76.09.040.

28 (3) Within thirty days after (~~such~~) the removal of all or a
29 portion of the land from current use classification, the assessor shall
30 notify the owner in writing, setting forth the reasons for the removal.
31 The seller, transferor, or owner may appeal the removal to the county
32 board of equalization in accordance with the provisions of RCW
33 84.40.038.

34 (4) Unless the removal is reversed on appeal, the assessor shall
35 revalue the affected land with reference to its true and fair value on
36 January 1st of the year of removal from classification. Both the
37 assessed valuation before and after the removal of classification shall
38 be listed and taxes shall be allocated according to that part of the

1 year to which each assessed valuation applies. Except as provided in
2 subsection (6) of this section, an additional tax, applicable interest,
3 and penalty shall be imposed which shall be due and payable to the
4 treasurer thirty days after the owner is notified of the amount of the
5 additional tax. As soon as possible, the assessor shall compute the
6 amount of additional tax, applicable interest, and penalty and the
7 treasurer shall mail notice to the owner of the amount thereof and the
8 date on which payment is due. The amount of the additional tax,
9 applicable interest, and penalty shall be determined as follows:

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

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

20 (c) The amount of the penalty shall be as provided in RCW
21 84.34.080. The penalty shall not be imposed if the removal satisfies
22 the conditions of RCW 84.34.070.

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

36 (6) The additional tax, applicable interest, and penalty specified
37 in subsection (4) of this section shall not be imposed if the removal

1 of classification (~~pursuant to~~) under subsection (1) of this section
2 resulted solely from:

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

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

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

13 (d) Official action by an agency of the state of Washington or by
14 the county or city within which the land is located which disallows the
15 present use of the land;

16 (e) Transfer of land to a church when the land would qualify for
17 exemption (~~pursuant to~~) under RCW 84.36.020;

18 (f) Acquisition of property interests by state agencies or agencies
19 or organizations qualified under RCW 84.34.210 and 64.04.130 for the
20 purposes enumerated in those sections. At such time as these property
21 interests are not used for the purposes enumerated in RCW 84.34.210 and
22 64.04.130 the additional tax specified in subsection (4) of this
23 section shall be imposed;

24 (g) Removal of land classified as farm and agricultural land under
25 RCW 84.34.020(2)(e);

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

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

31 (j) The creation, sale, or transfer of a fee interest or a
32 conservation easement for the riparian open space program under RCW
33 76.09.040; or

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

1 chapter (~~(continuously since 1993)~~). The date of death shown on a
2 death certificate is the date used for the purposes of this subsection
3 (~~(6)(k); or~~

4 ~~(1) The sale or transfer of land after the death of the owner of at~~
5 ~~least a fifty percent interest in the land if the land has been~~
6 ~~assessed and valued as classified forest land, designated as forest~~
7 ~~land under chapter 84.33 RCW, or classified under this chapter~~
8 ~~continuously since 1993 and the sale or transfer takes place after July~~
9 ~~22, 2001, and on or before July 22, 2003, and the death of the owner~~
10 ~~occurred after January 1, 1991. The date of death shown on a death~~
11 ~~certificate is the date used for the purpose of this subsection~~
12 ~~(6)(1))~~).

13 NEW SECTION. **Sec. 5.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of the
15 state government and its existing public institutions, and takes effect
16 July 1, 2007.

--- END ---