
HOUSE BILL 1508

State of Washington 61st Legislature 2009 Regular Session

By Representatives Sullivan, Nelson, and Simpson

Read first time 01/22/09. Referred to Committee on Finance.

1 AN ACT Relating to property enrolled in current use property tax
2 programs; and amending RCW 84.34.070.

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

4 **Sec. 1.** RCW 84.34.070 and 1992 c 69 s 10 are each amended to read
5 as follows:

6 (1) When land has once been classified under this chapter, it shall
7 remain under such classification and shall not be applied to other use
8 except as provided by subsection (2) of this section for at least ten
9 years from the date of classification and shall continue under such
10 classification until and unless withdrawn from classification after
11 notice of request for withdrawal shall be made by the owner. During
12 any year after eight years of the initial ten-year classification
13 period (~~have~~) has elapsed, notice of request for withdrawal of all or
14 a portion of the land may be given by the owner to the assessor or
15 assessors of the county or counties in which (~~such~~) the land is
16 situated. In the event that a portion of a parcel is removed from
17 classification, the remaining portion must meet the same requirements
18 as did the entire parcel when (~~such~~) the land was originally granted
19 classification pursuant to this chapter unless the remaining parcel has

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

12 (2)(a) In counties with a population of less than one million five
13 hundred thousand on January 1, 2009, the following reclassifications
14 are not considered withdrawals or removals and are not subject to
15 additional tax under RCW 84.34.108:

16 (~~(a)~~) (i) Reclassification between lands under RCW 84.34.020 (2)
17 and (3);

18 (~~(b)~~) (ii) Reclassification of land classified under RCW
19 84.34.020 (2) or (3) or chapter 84.33 RCW to open space land under RCW
20 84.34.020(1);

21 (~~(c)~~) (iii) Reclassification of land classified under RCW
22 84.34.020 (2) or (3) to forest land classified under chapter 84.33 RCW;
23 and

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

28 (b) In counties with a population of one million five hundred
29 thousand or greater on January 1, 2009, the following reclassifications
30 are not considered withdrawals or removals and are not subject to
31 additional tax under RCW 84.34.108:

32 (i) Reclassification of land from one current use classification
33 governed by this chapter to another current use classification governed
34 by this chapter;

35 (ii) Reclassification of land designated under chapter 84.33 RCW to
36 a current use classification governed by this chapter; and

37 (iii) Reclassification of land from a current use classification

1 governed by this chapter to forest land designated under chapter 84.33
2 RCW.

3 (3) Applications for reclassification shall be subject to
4 applicable provisions of RCW 84.34.037, 84.34.035, 84.34.041, and
5 chapter 84.33 RCW.

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

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