

CERTIFICATION OF ENROLLMENT
ENGROSSED SECOND SUBSTITUTE HOUSE BILL 1208

61st Legislature
2009 Regular Session

Passed by the House April 20, 2009
Yeas 60 Nays 38

Speaker of the House of Representatives

Passed by the Senate April 13, 2009
Yeas 36 Nays 10

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SECOND SUBSTITUTE HOUSE BILL 1208** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

**Secretary of State
State of Washington**

ENGROSSED SECOND SUBSTITUTE HOUSE BILL 1208

AS AMENDED BY THE SENATE

Passed Legislature - 2009 Regular Session

State of Washington 61st Legislature 2009 Regular Session

By House Finance (originally sponsored by Representatives Takko and Alexander)

READ FIRST TIME 03/03/09.

1 AN ACT Relating to property tax administration; amending RCW
2 84.40.042, 84.56.070, 86.09.490, 84.60.050, 87.03.265, 87.03.270,
3 85.08.480, 82.45.090, 84.69.030, 84.55.070, 84.34.037, and 84.34.041;
4 adding a new section to chapter 84.69 RCW; and creating a new section.

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

6 **Sec. 1.** RCW 84.40.042 and 2008 c 17 s 1 are each amended to read
7 as follows:

8 (1) When real property is divided in accordance with chapter 58.17
9 RCW, the assessor shall carefully investigate and ascertain the true
10 and fair value of each lot and assess each lot on that same basis,
11 unless specifically provided otherwise by law. For purposes of this
12 section, "lot" has the same definition as in RCW 58.17.020.

13 (a) For each lot on which an advance tax deposit has been paid in
14 accordance with RCW 58.08.040, the assessor shall establish the true
15 and fair value by October 30th of the year following the recording of
16 the plat, replat, or altered plat. The value established shall be the
17 value of the lot as of January 1st of the year the original parcel of
18 real property was last revalued. An additional property tax shall not

1 be due on the land until the calendar year following the year for which
2 the advance tax deposit was paid if the deposit was sufficient to pay
3 the full amount of the taxes due on the property.

4 (b) For each lot on which an advance tax deposit has not been paid,
5 the assessor shall establish the true and fair value not later than the
6 calendar year following the recording of the plat, map, subdivision, or
7 replat. For purposes of this section, "subdivision" means a division
8 of land into two or more lots.

9 (c) For each subdivision, all current year and delinquent taxes and
10 assessments on the entire tract must be paid in full in accordance with
11 RCW 58.17.160 and 58.08.030 except when property is being acquired by
12 a government for public use. For purposes of this section, "current
13 year taxes" means taxes that are collectible under RCW 84.56.010
14 subsequent to ~~((February 14th))~~ completing the tax roll for current
15 year collection.

16 (2) When the assessor is required by law to segregate any part or
17 parts of real property, assessed before or after July 27, 1997, as one
18 parcel or when the assessor is required by law to combine parcels of
19 real property assessed before or after July 27, 1997, as two or more
20 parcels, the assessor shall carefully investigate and ascertain the
21 true and fair value of each part or parts of the real property and each
22 combined parcel and assess each part or parts or each combined parcel
23 on that same basis.

24 **Sec. 2.** RCW 84.56.070 and 2007 c 295 s 5 are each amended to read
25 as follows:

26 ~~((On the fifteenth day of February succeeding the levy of taxes,))~~
27 The county treasurer shall proceed to collect all personal property
28 taxes after first completing the tax roll for the current year's
29 collection. The treasurer shall give notice by mail to all persons
30 charged with personal property taxes, and if such taxes are not paid
31 before they become delinquent, the treasurer shall forthwith proceed to
32 collect the same. In the event that he or she is unable to collect the
33 same when due, the treasurer shall prepare papers in distraint, which
34 shall contain a description of the personal property, the amount of
35 taxes, the amount of the accrued interest at the rate provided by law
36 from the date of delinquency, and the name of the owner or reputed
37 owner. The treasurer shall without demand or notice distraint

1 sufficient goods and chattels belonging to the person charged with such
2 taxes to pay the same, with interest at the rate provided by law from
3 the date of delinquency, together with all accruing costs, and shall
4 proceed to advertise the same by posting written notices in three
5 public places in the county in which such property has been distrained,
6 one of which places shall be at the county court house, such notice to
7 state the time when and place where such property will be sold. The
8 county treasurer, or the treasurer's deputy, shall tax the same fees
9 for making the distraint and sale of goods and chattels for the payment
10 of taxes as are allowed by law to sheriffs for making levy and sale of
11 property on execution; traveling fees to be computed from the county
12 seat of the county to the place of making distraint. If the taxes for
13 which such property is distrained, and the interest and costs accruing
14 thereon, are not paid before the date appointed for such sale, which
15 shall be not less than ten days after the taking of such property, such
16 treasurer or treasurer's designee shall proceed to sell such property
17 at public auction, or so much thereof as shall be sufficient to pay
18 such taxes, with interest and costs, and if there be any excess of
19 money arising from the sale of any personal property, the treasurer
20 shall pay such excess less any cost of the auction to the owner of the
21 property so sold or to his or her legal representative: PROVIDED, That
22 whenever it shall become necessary to distrain any standing timber
23 owned separately from the ownership of the land upon which the same may
24 stand, or any fish trap, pound net, reef net, set net or drag seine
25 fishing location, or any other personal property as the treasurer shall
26 determine to be incapable or reasonably impracticable of manual
27 delivery, it shall be deemed to have been distrained and taken into
28 possession when the treasurer shall have, at least thirty days before
29 the date fixed for the sale thereof, filed with the auditor of the
30 county wherein such property is located a notice in writing reciting
31 that the treasurer has distrained such property, describing it, giving
32 the name of the owner or reputed owner, the amount of the tax due, with
33 interest, and the time and place of sale; a copy of the notice shall
34 also be sent to the owner or reputed owner at his last known address,
35 by registered letter at least thirty days prior to the date of sale:
36 AND PROVIDED FURTHER, That if the county treasurer has reasonable
37 grounds to believe that any personal property, including mobile homes,
38 manufactured homes, or park model trailers, upon which taxes have been

1 levied, but not paid, is about to be removed from the county where the
2 same has been assessed, or is about to be destroyed, sold or disposed
3 of, the county treasurer may demand such taxes, without the notice
4 provided for in this section, and if necessary may forthwith distrain
5 sufficient goods and chattels to pay the same.

6 **Sec. 3.** RCW 86.09.490 and 1937 c 72 s 164 are each amended to read
7 as follows:

8 The assessment upon real property shall be a lien against the
9 property assessed, from and after the first day of January in the year
10 in which the assessment becomes due and payable, but as between grantor
11 and grantee such lien shall not attach until the ~~((fifteenth day of
12 February of such year, which))~~ county treasurer has completed the
13 property tax roll for the current year's collection and provided the
14 notification required by RCW 84.56.020. The lien shall be paramount
15 and superior to any other lien theretofore or thereafter created,
16 whether by mortgage or otherwise, except a lien for undelinquent flood
17 control district assessments, diking or drainage, or diking or drainage
18 improvement, district assessments and for unpaid and outstanding
19 general ad valorem taxes, and such lien shall not be removed until the
20 assessments are paid or the property sold for the payment thereof as
21 provided by law.

22 **Sec. 4.** RCW 84.60.050 and 1994 c 301 s 54 are each amended to read
23 as follows:

24 (1) When real property is acquired by purchase or condemnation by
25 the state of Washington, any county or municipal corporation or is
26 placed under a recorded agreement for immediate possession and use or
27 an order of immediate possession and use pursuant to RCW 8.04.090, such
28 property shall continue to be subject to the tax lien for the years
29 prior to the year in which the property is so acquired or placed under
30 such agreement or order, of any tax levied by the state, county,
31 municipal corporation or other tax levying public body, except as is
32 otherwise provided in RCW 84.60.070.

33 (2) The lien for taxes applicable to the real property being
34 acquired or placed under immediate possession and use for the year in
35 which such real property is so acquired or placed under immediate
36 possession and use shall be for only the pro rata portion of taxes

1 allocable to that portion of the year prior to the date of execution of
2 the instrument vesting title, date of recording such agreement of
3 immediate possession and use, date of such order of immediate
4 possession and use, or date of judgment. No taxes levied or tax lien
5 on such property allocable to a period subsequent to the dates
6 identified in this subsection shall be valid and any such taxes levied
7 shall be canceled as provided in RCW 84.48.065. In the event the owner
8 has paid taxes allocable to that portion of the year subsequent to the
9 dates identified in this subsection he or she shall be entitled to a
10 pro rata refund of the amount paid on the property so acquired or
11 placed under a recorded agreement or an order of immediate possession
12 and use. If the dates identified in this subsection precede (~~February~~
13 ~~15th of~~) the completion of the property tax rolls for the current
14 year's collection in the year in which such taxes become payable, no
15 lien for such taxes shall be valid and any such taxes levied but not
16 payable shall be canceled as provided in RCW 84.48.065.

17 **Sec. 5.** RCW 87.03.265 and 1939 c 171 s 2 are each amended to read
18 as follows:

19 The assessment upon real property shall be a lien against the
20 property assessed, from and after the first day of January in the year
21 in which it is levied, but as between grantor and grantee such lien
22 shall not attach until the (~~fifteenth day of February of~~) county
23 treasurer has completed the property tax roll for the current year's
24 collection and provided the notification required by RCW 84.56.020 in
25 the year in which the assessment is payable, which lien shall be
26 paramount and superior to any other lien theretofore or thereafter
27 created, whether by mortgage or otherwise, except for a lien for prior
28 assessments, and such lien shall not be removed until the assessments
29 are paid or the property sold for the payment thereof as provided by
30 law. And the lien for the bonds of any issue shall be a preferred lien
31 to that of any subsequent issue. Also the lien for all payments due or
32 to become due under any contract with the United States, or the state
33 of Washington, accompanying which bonds of the district have not been
34 deposited with the United States or the state of Washington, as in RCW
35 87.03.140 provided, shall be a preferred lien to any issue of bonds
36 subsequent to the date of such contract.

1 **Sec. 6.** RCW 87.03.270 and 1988 c 134 s 13 are each amended to read
2 as follows:

3 The assessment roll, before its equalization and adoption, shall be
4 checked and compared as to descriptions and ownerships, with the county
5 treasurer's land rolls. On or before the fifteenth day of January in
6 each year the secretary must deliver the assessment roll or the
7 respective segregation thereof to the county treasurer of each
8 respective county in which the lands therein described are located, and
9 said assessments shall become due and payable (~~on the fifteenth day of~~
10 ~~February following~~) after the county treasurer has completed the
11 property tax roll for the current year's collection and provided the
12 notification required by RCW 84.56.020.

13 All assessments on said roll shall become delinquent on the first
14 day of May following the filing of the roll unless the assessments are
15 paid on or before the thirtieth day of April of said year: PROVIDED,
16 That if an assessment is ten dollars or more for said year and if one-
17 half of the assessment is paid on or before the thirtieth day of April,
18 the remainder shall be due and payable on or before the thirty-first
19 day of October following and shall be delinquent after that date. All
20 delinquent assessments shall bear interest at the rate of twelve
21 percent per annum, computed on a monthly basis and without compounding,
22 from the date of delinquency until paid.

23 Upon receiving the assessment roll the county treasurer shall
24 prepare therefrom an assessment book in which shall be written the
25 description of the land as it appears in the assessment roll, the name
26 of the owner or owners where known, and if assessed to the unknown
27 owners, then the word "unknown", and the total assessment levied
28 against each tract of land. Proper space shall be left in said book
29 for the entry therein of all subsequent proceedings relating to the
30 payment and collection of said assessments.

31 On or before April 1st of each year, the treasurer of the district
32 shall send a statement of assessments due. County treasurers who
33 collect irrigation district assessments may send the statement of
34 irrigation district assessments together with the statement of general
35 taxes.

36 Upon payment of any assessment the county treasurer must enter the
37 date of said payment in said assessment book opposite the description

1 of the land and the name of the person paying and give a receipt to
2 such person specifying the amount of the assessment and the amount paid
3 with the description of the property assessed.

4 It shall be the duty of the treasurer of the district to furnish
5 upon request of the owner, or any person interested, a statement
6 showing any and all assessments levied as shown by the assessment roll
7 in his office upon land described in such request. All statements of
8 irrigation district assessments covering any land in the district shall
9 show the amount of the irrigation district assessment, the dates on
10 which the assessment is due, the place of payment, and, if the property
11 was sold for delinquent assessments in a prior year, the amount of the
12 delinquent assessment and the notation "certificate issued": PROVIDED,
13 That the failure of the treasurer to render any statement herein
14 required of him shall not render invalid any assessments made by any
15 irrigation district.

16 It shall be the duty of the county treasurer of any county, other
17 than the county in which the office of the board of directors is
18 located, to make monthly remittances to the county treasurer of the
19 county in which the office of the board of directors is located
20 covering all amounts collected by him for the irrigation district
21 during the preceding month.

22 When the treasurer collects a delinquent assessment, the treasurer
23 shall collect any other amounts due by reason of the delinquency,
24 including accrued costs, which shall be deposited to the treasurer's
25 operation and maintenance fund.

26 **Sec. 7.** RCW 85.08.480 and 1933 c 125 s 2 are each amended to read
27 as follows:

28 The respective installments of assessments for construction or
29 maintenance of improvements made under the provisions of this chapter,
30 shall be collected in the same manner and shall become delinquent at
31 the same time as general taxes, certificates of delinquency shall be
32 issued, and the lien of the assessment shall be enforced by foreclosure
33 and sale of the property assessed, as in the case of general taxes, all
34 according to the laws in force on January 1, 1923, except as
35 hereinafter specifically provided.

36 The annual assessments or installments of assessments, both for
37 construction and for maintenance and repairs of the diking and/or

1 drainage system shall become due in two equal installments, one-half
2 being payable on or before (~~May~~) April 30th, and the other half on or
3 before (~~November 30th~~) October 31st; and delinquency interest thereon
4 shall run from said dates on said respective halves of said
5 assessments.

6 The rate of interest thereon after delinquency, also the rate of
7 interest borne by certificates of delinquency, shall be (~~ten~~) twelve
8 percent per annum. Certificates of delinquency for any assessment or
9 installment thereof shall be issued upon demand and payment of such
10 delinquent assessment and the fee for the same at any time after the
11 expiration of twelve months after the date of delinquency thereof. In
12 case no certificate of delinquency be issued after the expiration of
13 four years from date of delinquency of assessments for construction
14 costs, or after the expiration of two years from date of delinquency of
15 assessments for maintenance or repairs, certificates of delinquency
16 shall be issued to the county, and foreclosure thereof shall forthwith
17 be effected in the manner provided in (~~sections 11292 to 11317~~
18 inclusive) chapter 84.64 RCW.

19 The holder of a certificate of delinquency for any drainage, diking
20 or sewerage improvement district or consolidated district assessment or
21 installment thereof may pay any delinquent general taxes upon the
22 property described therein, and may redeem any certificate of
23 delinquency for general taxes against said property and the amount so
24 paid together with interest thereon at the rate provided by law shall
25 be included in the lien of said certificate of delinquency.

26 The expense of foreclosure proceedings by the county shall be paid
27 by the districts whose liens are foreclosed: Costs of foreclosure by
28 the county or private persons as provided by law, shall be included in
29 the judgment of foreclosure.

30 **Sec. 8.** RCW 82.45.090 and 2003 c 53 s 404 are each amended to read
31 as follows:

32 (1) Except for a sale of a beneficial interest in real property
33 where no instrument evidencing the sale is recorded in the official
34 real property records of the county in which the property is located,
35 the tax imposed by this chapter shall be paid to and collected by the
36 treasurer of the county within which is located the real property which
37 was sold. In collecting the tax the treasurer shall act as agent for

1 the state. The county treasurer shall cause a ((stamp)) verification
2 of payment evidencing satisfaction of the lien to be affixed to the
3 instrument of sale or conveyance prior to its recording or to the real
4 estate excise tax affidavit in the case of used mobile home sales and
5 used floating home sales. A receipt issued by the county treasurer for
6 the payment of the tax imposed under this chapter shall be evidence of
7 the satisfaction of the lien imposed hereunder and may be recorded in
8 the manner prescribed for recording satisfactions of mortgages. No
9 instrument of sale or conveyance evidencing a sale subject to the tax
10 shall be accepted by the county auditor for filing or recording until
11 the tax shall have been paid and the ((stamp)) verification of payment
12 affixed thereto; in case the tax is not due on the transfer, the
13 instrument shall not be so accepted until suitable notation of such
14 fact has been made on the instrument by the treasurer. Any time there
15 is a sale of a used mobile home, used manufactured home, used park
16 model, or used floating home that has not been title eliminated,
17 property taxes must be current in order to complete the processing of
18 the real estate excise tax affidavit or other documents transferring
19 title. Verification that the property taxes are current must be noted
20 on the mobile home real estate excise tax affidavit or on a form
21 approved by the county treasurer. For the purposes of this subsection,
22 "mobile home," "manufactured home," and "park model" have the same
23 meaning as provided in RCW 59.20.030.

24 (2) For a sale of a beneficial interest in real property where a
25 tax is due under this chapter and where no instrument is recorded in
26 the official real property records of the county in which the property
27 is located, the sale shall be reported to the department of revenue
28 within five days from the date of the sale on such returns or forms and
29 according to such procedures as the department may prescribe. Such
30 forms or returns shall be signed by both the transferor and the
31 transferee and shall be accompanied by payment of the tax due.

32 (3) Any person who intentionally makes a false statement on any
33 return or form required to be filed with the department under this
34 chapter is guilty of perjury under chapter 9A.72 RCW.

35 **Sec. 9.** RCW 84.69.030 and 1991 c 245 s 32 are each amended to read
36 as follows:

1 (~~Except in cases wherein the county legislative authority acts~~
2 ~~upon its own motion,~~) No orders for a refund under this chapter shall
3 be made except on a claim:

4 (1) Verified by the person who paid the tax, the person's guardian,
5 executor or administrator; and

6 (2) Filed with the county treasurer within three years after
7 (~~making~~) the due date of the payment sought to be refunded; and

8 (3) Stating the statutory ground upon which the refund is claimed.

9 NEW SECTION. Sec. 10. A new section is added to chapter 84.69 RCW
10 to read as follows:

11 Taxing districts other than the state may levy a tax upon all the
12 taxable property within the district for the purpose of:

13 (1) Funding refunds paid or to be paid under this chapter, except
14 for refunds under RCW 84.69.020(1), including interest, as ordered by
15 the county treasurer or county legislative authority within the
16 preceding twelve months; and

17 (2) Reimbursing the taxing district for taxes abated under RCW
18 84.70.010 within the preceding twelve months. This subsection (2) only
19 applies to abatements that do not require a refund under this chapter.
20 Abatements that require a refund are included within the scope of
21 subsection (1) of this section.

22 Sec. 11. RCW 84.55.070 and 1982 1st ex.s. c 28 s 2 are each
23 amended to read as follows:

24 The provisions of this chapter (~~shall~~) do not apply to a levy,
25 including the state levy, or that portion of a levy, made by or for a
26 taxing district:

27 (1) For the purpose of funding a property tax refund paid (~~or to~~
28 ~~be paid pursuant to~~) under the provisions of chapter 84.68 RCW (~~or~~
29 ~~attributable to a property tax refund paid or to be paid pursuant to~~
30 ~~the provisions of chapter 84.69 RCW,~~);

31 (2) Under section 10 of this act; or

32 (3) Attributable to amounts of state taxes withheld under RCW
33 84.56.290 or the provisions of chapter 84.69 RCW, or otherwise
34 attributable to state taxes lawfully owing by reason of adjustments
35 made under RCW 84.48.080.

1 NEW SECTION. **Sec. 12.** Sections 10 and 11 of this act apply
2 retroactively to January 1, 2009, and apply to taxes levied under
3 section 10 of this act for collection in 2010 and thereafter.

4 **Sec. 13.** RCW 84.34.037 and 1992 c 69 s 6 are each amended to read
5 as follows:

6 (1) Applications for classification or reclassification under RCW
7 84.34.020(1) shall be made to the county legislative authority. An
8 application made for classification or reclassification of land under
9 RCW 84.34.020(1) (b) and (c) which is in an area subject to a
10 comprehensive plan shall be acted upon in the same manner in which an
11 amendment to the comprehensive plan is processed. Application made for
12 classification of land which is in an area not subject to a
13 comprehensive plan shall be acted upon after a public hearing and after
14 notice of the hearing shall have been given by one publication in a
15 newspaper of general circulation in the area at least ten days before
16 the hearing: PROVIDED, That applications for classification of land in
17 an incorporated area shall be acted upon by: (a) A granting authority
18 composed of three members of the county legislative body and three
19 members of the city legislative body in which the land is located in a
20 meeting where members may be physically absent but participating
21 through telephonic connection; or (b) separate affirmative acts by both
22 the county and city legislative bodies where both bodies affirm the
23 entirety of an application without modification or both bodies affirm
24 an application with identical modifications.

25 (2) In determining whether an application made for classification
26 or reclassification under RCW 84.34.020(1) (b) and (c) should be
27 approved or disapproved, the granting authority may take cognizance of
28 the benefits to the general welfare of preserving the current use of
29 the property which is the subject of application, and shall consider:

30 (a) The resulting revenue loss or tax shift;

31 (b) Whether granting the application for land applying under RCW
32 84.34.020(1)(b) will (i) conserve or enhance natural, cultural, or
33 scenic resources, (ii) protect streams, stream corridors, wetlands,
34 natural shorelines and aquifers, (iii) protect soil resources and
35 unique or critical wildlife and native plant habitat, (iv) promote
36 conservation principles by example or by offering educational
37 opportunities, (v) enhance the value of abutting or neighboring parks,

1 forests, wildlife preserves, nature reservations, sanctuaries, or other
2 open spaces, (vi) enhance recreation opportunities, (vii) preserve
3 historic and archaeological sites, (viii) preserve visual quality along
4 highway, road, and street corridors or scenic vistas, (ix) affect any
5 other factors relevant in weighing benefits to the general welfare of
6 preserving the current use of the property; and

7 (c) Whether granting the application for land applying under RCW
8 84.34.020(1)(c) will (i) either preserve land previously classified
9 under RCW 84.34.020(2) or preserve land that is traditional farmland
10 and not classified under chapter 84.33 or 84.34 RCW, (ii) preserve land
11 with a potential for returning to commercial agriculture, and (iii)
12 affect any other factors relevant in weighing benefits to the general
13 welfare of preserving the current use of property.

14 (3) If a public benefit rating system is adopted under RCW
15 84.34.055, the county legislative authority shall rate property for
16 which application for classification has been made under RCW
17 84.34.020(1) (b) and (c) according to the public benefit rating system
18 in determining whether an application should be approved or
19 disapproved, but when such a system is adopted, open space properties
20 then classified under this chapter which do not qualify under the
21 system shall not be removed from classification but may be rated
22 according to the public benefit rating system.

23 (4) The granting authority may approve the application with respect
24 to only part of the land which is the subject of the application. If
25 any part of the application is denied, the applicant may withdraw the
26 entire application. The granting authority in approving in part or
27 whole an application for land classified or reclassified pursuant to
28 RCW 84.34.020(1) may also require that certain conditions be met,
29 including but not limited to the granting of easements. As a condition
30 of granting open space classification, the legislative body may not
31 require public access on land classified under RCW 84.34.020(1)(b)(iii)
32 for the purpose of promoting conservation of wetlands.

33 (5) The granting or denial of the application for current use
34 classification or reclassification is a legislative determination and
35 shall be reviewable only for arbitrary and capricious actions.

36 **Sec. 14.** RCW 84.34.041 and 2002 c 315 s 2 are each amended to read
37 as follows:

1 An application for current use classification or reclassification
2 under RCW 84.34.020(3) shall be made to the county legislative
3 authority.

4 (1) The application shall be made upon forms prepared by the
5 department of revenue and supplied by the granting authority and shall
6 include the following elements that constitute a timber management
7 plan:

8 (a) A legal description of, or assessor's parcel numbers for, all
9 land the applicant desires to be classified as timber land;

10 (b) The date or dates of acquisition of the land;

11 (c) A brief description of the timber on the land, or if the timber
12 has been harvested, the owner's plan for restocking;

13 (d) Whether there is a forest management plan for the land;

14 (e) If so, the nature and extent of implementation of the plan;

15 (f) Whether the land is used for grazing;

16 (g) Whether the land has been subdivided or a plat filed with
17 respect to the land;

18 (h) Whether the land and the applicant are in compliance with the
19 restocking, forest management, fire protection, insect and disease
20 control, weed control, and forest debris provisions of Title 76 RCW or
21 applicable rules under Title 76 RCW;

22 (i) Whether the land is subject to forest fire protection
23 assessments pursuant to RCW 76.04.610;

24 (j) Whether the land is subject to a lease, option, or other right
25 that permits it to be used for a purpose other than growing and
26 harvesting timber;

27 (k) A summary of the past experience and activity of the applicant
28 in growing and harvesting timber;

29 (l) A summary of current and continuing activity of the applicant
30 in growing and harvesting timber;

31 (m) A statement that the applicant is aware of the potential tax
32 liability involved when the land ceases to be classified as timber
33 land.

34 (2) An application made for classification of land under RCW
35 84.34.020(3) shall be acted upon after a public hearing and after
36 notice of the hearing is given by one publication in a newspaper of
37 general circulation in the area at least ten days before the hearing.
38 Application for classification of land in an incorporated area shall be

1 acted upon by: (a) A granting authority composed of three members of
2 the county legislative body and three members of the city legislative
3 body in which the land is located in a meeting where members may be
4 physically absent but participating through telephonic connection; or
5 (b) separate affirmative acts by both the county and city legislative
6 bodies where both bodies affirm the entirety of an application without
7 modification or both bodies affirm an application with identical
8 modifications.

9 (3) The granting authority shall act upon the application with due
10 regard to all relevant evidence and without any one or more items of
11 evidence necessarily being determinative, except that the application
12 may be denied for one of the following reasons, without regard to other
13 items:

14 (a) The land does not contain a stand of timber as defined in
15 chapter 76.09 RCW and applicable rules, except this reason shall not
16 alone be sufficient to deny the application (i) if the land has been
17 recently harvested or supports a growth of brush or noncommercial type
18 timber, and the application includes a plan for restocking within three
19 years or the longer period necessitated by unavailability of seed or
20 seedlings, or (ii) if only isolated areas within the land do not meet
21 minimum standards due to rock outcroppings, swamps, unproductive soil,
22 or other natural conditions;

23 (b) The applicant, with respect to the land, has failed to comply
24 with a final administrative or judicial order with respect to a
25 violation of the restocking, forest management, fire protection, insect
26 and disease control, weed control, and forest debris provisions of
27 Title 76 RCW or applicable rules under Title 76 RCW;

28 (c) The land abuts a body of salt water and lies between the line
29 of ordinary high tide and a line paralleling the ordinary high tide
30 line and two hundred feet horizontally landward from the high tide
31 line.

32 (4) The timber management plan must be filed with the county
33 legislative authority either: (a) When an application for
34 classification under this chapter is submitted; (b) when a sale or
35 transfer of timber land occurs and a notice of continuance is signed;
36 or (c) within sixty days of the date the application for
37 reclassification under this chapter or from designated forest land is
38 received. The application for reclassification shall be accepted, but

1 shall not be processed until the timber management plan is received.
2 If the timber management plan is not received within sixty days of the
3 date the application for reclassification is received, the application
4 for reclassification shall be denied.

5 If circumstances require it, the county assessor may allow in
6 writing an extension of time for submitting a timber management plan
7 when an application for classification or reclassification or notice of
8 continuance is filed. When the assessor approves an extension of time
9 for filing the timber management plan, the county legislative authority
10 may delay processing an application until the timber management plan is
11 received. If the timber management plan is not received by the date
12 set by the assessor, the application or the notice of continuance shall
13 be denied.

14 The granting authority may approve the application with respect to
15 only part of the land that is described in the application, and if any
16 part of the application is denied, the applicant may withdraw the
17 entire application. The granting authority, in approving in part or
18 whole an application for land classified pursuant to RCW 84.34.020(3),
19 may also require that certain conditions be met.

20 Granting or denial of an application for current use classification
21 is a legislative determination and shall be reviewable only for
22 arbitrary and capricious actions. The granting authority may not
23 require the granting of easements for land classified pursuant to RCW
24 84.34.020(3).

25 The granting authority shall approve or disapprove an application
26 made under this section within six months following the date the
27 application is received.

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