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HOUSE BILL 1156

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State of Washington

63rd Legislature

2013 Regular Session

By Representatives Blake and Orcutt

Read first time 01/17/13. Referred to Committee on Agriculture & Natural Resources.

1 AN ACT Relating to consolidating designated forest lands and open  
2 space timber lands for ease of administration; amending RCW 84.33.035,  
3 84.33.130, 84.33.140, 84.33.145, 84.34.030, 84.34.041, 84.34.070,  
4 84.34.330, 84.34.340, and 84.34.370; and adding a new section to  
5 chapter 84.34 RCW.

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

7 **Sec. 1.** RCW 84.33.035 and 2011 c 101 s 2 are each amended to read  
8 as follows:

9 Unless the context clearly requires otherwise, the definitions in  
10 this section apply throughout this chapter.

11 (1) "Agricultural methods" means the cultivation of trees that are  
12 grown on land prepared by intensive cultivation and tilling, such as  
13 irrigating, plowing, or turning over the soil, and on which all  
14 unwanted plant growth is controlled continuously for the exclusive  
15 purpose of raising trees such as Christmas trees and short-rotation  
16 hardwoods.

17 (2) "Average rate of inflation" means the annual rate of inflation  
18 as determined by the department averaged over the period of time as

1 provided in RCW 84.33.220 (1) and (2). This rate must be published in  
2 the state register by the department not later than January 1st of each  
3 year for use in that assessment year.

4 (3) "Commercial purposes" means the use of the forest land on a  
5 continuous and regular basis after application for designation that  
6 demonstrates the owner will engage in and intends to obtain, through  
7 lawful means, monetary profit from cash income by growing and  
8 harvesting timber, including timber grown using the methods described  
9 in subsection (1) of this section. However, this requirement does not  
10 apply if there is a governmental restriction that prohibits, in whole  
11 or in part, the owner from harvesting timber from the parcel.

12 (4) "Composite property tax rate" for a county means the total  
13 amount of property taxes levied upon forest lands by all taxing  
14 districts in the county other than the state, divided by the total  
15 assessed value of all forest land in the county.

16 ((+4)) (5) "Contiguous" means land adjoining and touching other  
17 property held by the same ownership. Land divided by a public road,  
18 but otherwise an integral part of a timber growing and harvesting  
19 operation, is considered contiguous. Solely for the purposes of this  
20 subsection ((+4)) (5), "same ownership" has the same meaning as in RCW  
21 84.34.020(6).

22 ((+5)) (6) "Forest land" is synonymous with "designated forest  
23 land" and means any parcel of land that is ((twenty)) five or more  
24 acres or multiple parcels of land that are contiguous and total  
25 ((twenty)) five or more acres that is or are devoted primarily to  
26 growing and harvesting timber for commercial purposes as defined in  
27 this section. Designated forest land means the land only and does not  
28 include a residential homesite. The term includes land used for  
29 incidental uses that are compatible with the growing and harvesting of  
30 timber but no more than ten percent of the land may be used for such  
31 incidental uses. It also includes the land on which appurtenances  
32 necessary for the production, preparation, or sale of the timber  
33 products exist in conjunction with land producing these products.

34 ((+6)) (7) "Harvested" means the time when in the ordinary course  
35 of business the quantity of timber by species is first definitely  
36 determined. The amount harvested must be determined by the Scribner  
37 Decimal C Scale or other prevalent measuring practice adjusted to

1 arrive at substantially equivalent measurements, as approved by the  
2 department.

3 ~~((+7))~~ (8) "Harvester" means every person who from the person's  
4 own land or from the land of another under a right or license granted  
5 by lease or contract, either directly or by contracting with others for  
6 the necessary labor or mechanical services, fells, cuts, or takes  
7 timber for sale or for commercial or industrial use. When the United  
8 States or any instrumentality thereof, the state, including its  
9 departments and institutions and political subdivisions, or any  
10 municipal corporation therein so fells, cuts, or takes timber for sale  
11 or for commercial or industrial use, the harvester is the first person  
12 other than the United States or any instrumentality thereof, the state,  
13 including its departments and institutions and political subdivisions,  
14 or any municipal corporation therein, who acquires title to or a  
15 possessory interest in the timber. The term "harvester" does not  
16 include persons performing under contract the necessary labor or  
17 mechanical services for a harvester.

18 ~~((+8))~~ (9) "Harvesting and marketing costs" means only those costs  
19 directly associated with harvesting the timber from the land and  
20 delivering it to the buyer and may include the costs of disposing of  
21 logging residues. Any other costs that are not directly and  
22 exclusively related to harvesting and marketing of the timber, such as  
23 costs of permanent roads or costs of reforesting the land following  
24 harvest, are not harvesting and marketing costs.

25 ~~((+9))~~ (10) "Incidental use" means a use of designated forest land  
26 that is compatible with its purpose for growing and harvesting timber.  
27 An incidental use may include a gravel pit, a shed or land used to  
28 store machinery or equipment used in conjunction with the timber  
29 enterprise, and any other use that does not interfere with or indicate  
30 that the forest land is no longer primarily being used to grow and  
31 harvest timber.

32 ~~((+10))~~ (11) "Local government" means any city, town, county,  
33 water-sewer district, public utility district, port district,  
34 irrigation district, flood control district, or any other municipal  
35 corporation, quasi-municipal corporation, or other political  
36 subdivision authorized to levy special benefit assessments for sanitary  
37 or storm sewerage systems, domestic water supply or distribution  
38 systems, or road construction or improvement purposes.

1        ~~((11))~~ (12) "Local improvement district" means any local  
2 improvement district, utility local improvement district, local utility  
3 district, road improvement district, or any similar unit created by a  
4 local government for the purpose of levying special benefit assessments  
5 against property specially benefited by improvements relating to the  
6 districts.

7        ~~((12))~~ (13) "Owner" means the party or parties having the fee  
8 interest in land, except where land is subject to a real estate  
9 contract "owner" means the contract vendee.

10       ~~((13))~~ (14) "Primarily" or "primary use" means the existing use  
11 of the land is so prevalent that when the characteristic use of the  
12 land is evaluated any other use appears to be conflicting or  
13 nonrelated.

14       ~~((14))~~ (15) "Short-rotation hardwoods" means hardwood trees, such  
15 as but not limited to hybrid cottonwoods, cultivated by agricultural  
16 methods in growing cycles shorter than fifteen years.

17       ~~((15))~~ (16) "Small harvester" means every person who from his or  
18 her own land or from the land of another under a right or license  
19 granted by lease or contract, either directly or by contracting with  
20 others for the necessary labor or mechanical services, fells, cuts, or  
21 takes timber for sale or for commercial or industrial use in an amount  
22 not exceeding two million board feet in a calendar year. When the  
23 United States or any instrumentality thereof, the state, including its  
24 departments and institutions and political subdivisions, or any  
25 municipal corporation therein so fells, cuts, or takes timber for sale  
26 or for commercial or industrial use, not exceeding these amounts, the  
27 small harvester is the first person other than the United States or any  
28 instrumentality thereof, the state, including its departments and  
29 institutions and political subdivisions, or any municipal corporation  
30 therein, who acquires title to or a possessory interest in the timber.  
31 Small harvester does not include persons performing under contract the  
32 necessary labor or mechanical services for a harvester, and it does not  
33 include the harvesters of Christmas trees or short-rotation hardwoods.

34       ~~((16))~~ (17) "Special benefit assessments" means special  
35 assessments levied or capable of being levied in any local improvement  
36 district or otherwise levied or capable of being levied by a local  
37 government to pay for all or part of the costs of a local improvement

1 and which may be levied only for the special benefits to be realized by  
2 property by reason of that local improvement.

3 ~~((+17))~~ (18) "Stumpage value of timber" means the appropriate  
4 stumpage value shown on tables prepared by the department under RCW  
5 84.33.091. However, for timber harvested from public land and sold  
6 under a competitive bidding process, stumpage value means the actual  
7 amount paid to the seller in cash or other consideration. The stumpage  
8 value of timber from public land does not include harvesting and  
9 marketing costs if the timber from public land is harvested by, or  
10 under contract for, the United States or any instrumentality of the  
11 United States, the state, including its departments and institutions  
12 and political subdivisions, or any municipal corporation therein.  
13 Whenever payment for the stumpage includes considerations other than  
14 cash, the value is the fair market value of the other consideration.  
15 If the other consideration is permanent roads, the value of the roads  
16 must be the appraised value as appraised by the seller.

17 ~~((+18))~~ (19) "Timber" means forest trees, standing or down, on  
18 privately or publicly owned land, and except as provided in RCW  
19 84.33.170 includes Christmas trees and short-rotation hardwoods.

20 ~~((+19))~~ (20) "Timber assessed value" for a county means the sum  
21 of: (a) The total stumpage value of timber harvested from publicly  
22 owned land in the county multiplied by the public timber ratio, plus;  
23 (b) the total stumpage value of timber harvested from privately owned  
24 land in the county multiplied by the private timber ratio. The  
25 numerator of the public timber ratio is the rate of tax imposed by the  
26 county under RCW 84.33.051 on public timber harvests for the year of  
27 the calculation. The numerator of the private timber ratio is the rate  
28 of tax imposed by the county under RCW 84.33.051 on private timber  
29 harvests for the year of the calculation. The denominator of the  
30 private timber ratio and the public timber ratio is the composite  
31 property tax rate for the county for taxes due in the year of the  
32 calculation, expressed as a percentage of assessed value. The  
33 department must use the stumpage value of timber harvested during the  
34 most recent four calendar quarters for which the information is  
35 available. The department must calculate the timber assessed value for  
36 each county before October 1st of each year.

37 ~~((+20))~~ (21) "Timber assessed value" for a taxing district means  
38 the timber assessed value for the county multiplied by a ratio. The

1 numerator of the ratio is the total assessed value of forest land in  
2 the taxing district. The denominator is the total assessed value of  
3 forest land in the county. As used in this section, "assessed value of  
4 forest land" means the assessed value of forest land for taxes due in  
5 the year the timber assessed value for the county is calculated plus an  
6 additional value for public forest land. The additional value for  
7 public forest land is the product of the number of acres of public  
8 forest land that are available for timber harvesting determined under  
9 RCW 84.33.089 and the average assessed value per acre of private forest  
10 land in the county.

11 ~~((21))~~ (22) "Timber management plan" means a plan prepared by a  
12 trained forester, or any other person with adequate knowledge of timber  
13 management practices, concerning the use of the land to grow and  
14 harvest timber. Such a plan ~~((includes))~~ may include:

15 (a) A legal description of the forest land;

16 (b) A statement that the forest land is held in contiguous  
17 ownership of ~~((twenty))~~ five or more acres and is primarily devoted to  
18 and used to grow and harvest timber;

19 (c) A brief description of the timber on the forest land or, if the  
20 timber on the land has been harvested, the owner's plan to restock the  
21 land with timber;

22 (d) A statement about whether the forest land is also used to graze  
23 livestock;

24 (e) A statement about whether the land has been used in compliance  
25 with the restocking, forest management, fire protection, insect and  
26 disease control, and forest debris provisions of Title 76 RCW; and

27 (f) If the land has been recently harvested or supports a growth of  
28 brush and noncommercial type timber, a description of the owner's plan  
29 to restock the forest land within three years.

30 **Sec. 2.** RCW 84.33.130 and 2003 c 170 s 4 are each amended to read  
31 as follows:

32 (1)(a)(i) Notwithstanding any other provision of law, lands that  
33 were assessed as classified forest land before July 22, 2001, ~~((shall~~  
34 ~~be))~~ or as open space timber land under chapter 84.34 RCW before the  
35 merger date adopted by the county under section 5 of this act, are  
36 designated forest land for the purposes of this chapter.

1        (ii) The owners of (~~previously classified forest~~) land (~~shall~~)  
2 subject to the requirements of (a)(i) of this subsection are not (~~be~~)  
3 required to apply for designation under this chapter. (~~As of July 22,~~  
4 ~~2001,~~) The land and timber on such land (~~shall~~) must be assessed and  
5 taxed in accordance with the provisions of this chapter as of the date  
6 the land is designated forest land under (a)(i) of this subsection.

7        (b) If a county legislative authority opts under section 5 of this  
8 act to merge its open space timber land program with the designated  
9 forest land program of the county, the following provisions apply  
10 beginning on the adopted merger date:

11        (i) The date the property was classified as open space timber land  
12 before the merger is considered to be the date the property was  
13 designated as forest land under this chapter;

14        (ii) The county assessor must notify each owner of open space  
15 timber land of the merger by certified mail; and

16        (iii) For any forest land subject to the provisions of (b)(i) of  
17 this subsection that is then removed from designation, only  
18 compensating tax may be collected as a result of the removal in  
19 accordance with RCW 84.33.140(12), unless otherwise provided by law.

20        (2) An owner of land desiring that it be designated as forest land  
21 and valued under RCW 84.33.140 as of January 1st of any year (~~shall~~)  
22 must submit an application to the assessor of the county in which the  
23 land is located before January 1st of that year. The application  
24 (~~shall~~) must be accompanied by a reasonable processing fee when the  
25 county legislative authority has established the requirement for such  
26 a fee.

27        (3) No application of designation is required when publicly owned  
28 forest land is exchanged for privately owned forest land designated  
29 under this chapter. The land exchanged and received by an owner  
30 subject to ad valorem taxation (~~shall be~~) is automatically granted  
31 designation under this chapter if the following conditions are met:

32        (a) The land will be used to grow and harvest timber; and

33        (b) The owner of the land submits a document to the assessor's  
34 office that explains the details of the forest land exchange within  
35 sixty days of the closing date of the exchange. However, if the owner  
36 fails to submit information regarding the exchange by the end of this  
37 sixty-day period, the owner must file an application for designation as

1 forest land under this chapter and the regular application process will  
2 be followed.

3 (4) The application (~~shall~~) must be made upon forms prepared by  
4 the department and supplied by the assessor, and (~~shall~~) must include  
5 the following:

6 (a) A legal description of, or assessor's parcel numbers for, all  
7 land the applicant desires to be designated as forest land;

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

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

11 (d) A copy of the timber management plan, if one exists, for the  
12 land prepared by a trained forester or any other person with adequate  
13 knowledge of timber management practices;

14 (e) If a timber management plan exists, an explanation of the  
15 nature and extent to which the management plan has been implemented;

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

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

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

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

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

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

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

32 (m) A statement that the applicant is aware of the potential tax  
33 liability involved when the land ceases to be designated as forest  
34 land;

35 (n) An affirmation that the statements contained in the application  
36 are true and that the land described in the application meets the  
37 definition of forest land in RCW 84.33.035; and



1 (o) A description and/or drawing showing what areas of land for  
2 which designation is sought are used for incidental uses compatible  
3 with the definition of forest land in RCW 84.33.035.

4 (5) The assessor (~~shall~~) must afford the applicant an opportunity  
5 to be heard if the applicant so requests.

6 (6) The assessor (~~shall~~) must act upon the application with due  
7 regard to all relevant evidence and without any one or more items of  
8 evidence necessarily being determinative, except that the application  
9 may be denied for one of the following reasons, without regard to other  
10 items:

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

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

25 (c) The land abuts a body of salt water and lies between the line  
26 of ordinary high tide and a line paralleling the ordinary high tide  
27 line and two hundred feet horizontally landward from the high tide  
28 line. However, if the assessor determines that a higher and better use  
29 exists for the land but this use would not be permitted or economically  
30 feasible by virtue of any federal, state, or local law or regulation,  
31 the land (~~shall~~) must be assessed and valued under RCW 84.33.140  
32 without being designated as forest land.

33 (7) The application (~~shall be~~) is deemed to have been approved  
34 unless, prior to (~~May~~) July 1st of the year after the application was  
35 mailed or delivered to the assessor, the assessor notifies the  
36 applicant in writing of the extent to which the application is denied.

37 (8) An owner who receives notice that his or her application has

1 been denied, in whole or in part, may appeal the denial to the county  
2 board of equalization in accordance with the provisions of RCW  
3 84.40.038.

4 **Sec. 3.** RCW 84.33.140 and 2012 c 170 s 1 are each amended to read  
5 as follows:

6 (1) When land has been designated as forest land under RCW  
7 84.33.130, a notation of the designation must be made each year upon  
8 the assessment and tax rolls. A copy of the notice of approval  
9 together with the legal description or assessor's parcel numbers for  
10 the land must, at the expense of the applicant, be filed by the  
11 assessor in the same manner as deeds are recorded.

12 (2) In preparing the assessment roll as of January 1, 2002, for  
13 taxes payable in 2003 and each January 1st thereafter, the assessor  
14 must list each parcel of designated forest land at a value with respect  
15 to the grade and class provided in this subsection and adjusted as  
16 provided in subsection (3) of this section. The assessor must compute  
17 the assessed value of the land using the same assessment ratio applied  
18 generally in computing the assessed value of other property in the  
19 county. Values for the several grades of bare forest land are as  
20 follows:

21	LAND	OPERABILITY	VALUES
22	GRADE	CLASS	PER ACRE
23		1	\$234
24	1	2	229
25		3	217
26		4	157
27		1	198
28	2	2	190
29		3	183
30		4	132
31		1	154
32	3	2	149
33		3	148
34		4	113
35		1	117

1	4	2	114
2		3	113
3		4	86
4		1	85
5	5	2	78
6		3	77
7		4	52
8		1	43
9	6	2	39
10		3	39
11		4	37
12		1	21
13	7	2	21
14		3	20
15		4	20
16	8		1

17 (3) On or before December 31, 2001, the department must adjust by  
18 rule under chapter 34.05 RCW, the forest land values contained in  
19 subsection (2) of this section in accordance with this subsection, and  
20 must certify the adjusted values to the assessor who will use these  
21 values in preparing the assessment roll as of January 1, 2002. For the  
22 adjustment to be made on or before December 31, 2001, for use in the  
23 2002 assessment year, the department must:

24 (a) Divide the aggregate value of all timber harvested within the  
25 state between July 1, 1996, and June 30, 2001, by the aggregate harvest  
26 volume for the same period, as determined from the harvester excise tax  
27 returns filed with the department under RCW 84.33.074; and

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

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

36 (4) For the adjustments to be made on or before December 31, 2002,  
37 and each succeeding year thereafter, the same procedure described in

1 subsection (3) of this section must be followed using harvester excise  
2 tax returns filed under RCW 84.33.074. However, this adjustment must  
3 be made to the prior year's adjusted value, and the five-year periods  
4 for calculating average harvested timber values must be successively  
5 one year more recent.

6 (5) Land graded, assessed, and valued as forest land must continue  
7 to be so graded, assessed, and valued until removal of designation by  
8 the assessor upon the occurrence of any of the following:

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

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

12 (c) Sale or transfer of all or a portion of the land to a new  
13 owner, unless the new owner has signed a notice of forest land  
14 designation continuance, except transfer to an owner who is an heir or  
15 devisee of a deceased owner, does not, by itself, result in removal of  
16 designation. The signed notice of continuance must be attached to the  
17 real estate excise tax affidavit provided for in RCW 82.45.150. The  
18 notice of continuance must be on a form prepared by the department. If  
19 the notice of continuance is not signed by the new owner and attached  
20 to the real estate excise tax affidavit, all compensating taxes  
21 calculated under subsection (11) of this section are due and payable by  
22 the seller or transferor at time of sale. The auditor may not accept  
23 an instrument of conveyance regarding designated forest land for filing  
24 or recording unless the new owner has signed the notice of continuance  
25 or the compensating tax has been paid, as evidenced by the real estate  
26 excise tax stamp affixed thereto by the treasurer. The seller,  
27 transferor, or new owner may appeal the new assessed valuation  
28 calculated under subsection (11) of this section to the county board of  
29 equalization in accordance with the provisions of RCW 84.40.038.  
30 Jurisdiction is hereby conferred on the county board of equalization to  
31 hear these appeals;

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

34 (i) The land is no longer primarily devoted to and used for growing  
35 and harvesting timber. However, land may not be removed from  
36 designation if a governmental agency, organization, or other recipient  
37 identified in subsection (13) or (14) of this section as exempt from  
38 the payment of compensating tax has manifested its intent in writing or

1 by other official action to acquire a property interest in the  
2 designated forest land by means of a transaction that qualifies for an  
3 exemption under subsection (13) or (14) of this section. The  
4 governmental agency, organization, or recipient must annually provide  
5 the assessor of the county in which the land is located reasonable  
6 evidence in writing of the intent to acquire the designated land as  
7 long as the intent continues or within sixty days of a request by the  
8 assessor. The assessor may not request this evidence more than once in  
9 a calendar year;

10 (ii) The owner has failed to comply with a final administrative or  
11 judicial order with respect to a violation of the restocking, forest  
12 management, fire protection, insect and disease control, and forest  
13 debris provisions of Title 76 RCW or any applicable rules under Title  
14 76 RCW; or

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

17 (6) Land may not be removed from designation if there is a  
18 governmental restriction that prohibits, in whole or in part, the owner  
19 from harvesting timber from the owner's designated forest land. If  
20 only a portion of the parcel is impacted by governmental restrictions  
21 of this nature, the restrictions cannot be used as a basis to remove  
22 the remainder of the forest land from designation under this chapter.  
23 For the purposes of this section, "governmental restrictions" includes:  
24 (a) Any law, regulation, rule, ordinance, program, or other action  
25 adopted or taken by a federal, state, county, city, or other  
26 governmental entity; or (b) the land's zoning or its presence within an  
27 urban growth area designated under RCW 36.70A.110.

28 (7) The assessor has the option of requiring an owner of forest  
29 land to file a timber management plan with the assessor upon the  
30 occurrence of one of the following:

31 (a) An application for designation as forest land is submitted;  
32 (~~(e)~~)

33 (b) Designated forest land is sold or transferred and a notice of  
34 continuance, described in subsection (5)(c) of this section, is signed;  
35 or

36 (c) The assessor has reason to believe that the land is no longer  
37 being used as designated forest land. In this case, the assessor can

1 require such a plan to determine whether the land can continue as  
2 designated forest land.

3 (8) If land is removed from designation because of any of the  
4 circumstances listed in subsection (5)(a) through (c) of this section,  
5 the removal applies only to the land affected. If land is removed from  
6 designation because of subsection (5)(d) of this section, the removal  
7 applies only to the actual area of land that is no longer primarily  
8 devoted to the growing and harvesting of timber, without regard to any  
9 other land that may have been included in the application and approved  
10 for designation, as long as the remaining designated forest land meets  
11 the definition of forest land contained in RCW 84.33.035.

12 (9) Within thirty days after the removal of designation as forest  
13 land, the assessor must notify the owner in writing, setting forth the  
14 reasons for the removal. The seller, transferor, or owner may appeal  
15 the removal to the county board of equalization in accordance with the  
16 provisions of RCW 84.40.038.

17 (10) Unless the removal is reversed on appeal a copy of the notice  
18 of removal with a notation of the action, if any, upon appeal, together  
19 with the legal description or assessor's parcel numbers for the land  
20 removed from designation must, at the expense of the applicant, be  
21 filed by the assessor in the same manner as deeds are recorded and a  
22 notation of removal from designation must immediately be made upon the  
23 assessment and tax rolls. The assessor must revalue the land to be  
24 removed with reference to its true and fair value as of January 1st of  
25 the year of removal from designation. Both the assessed value before  
26 and after the removal of designation must be listed. Taxes based on  
27 the value of the land as forest land are assessed and payable up until  
28 the date of removal and taxes based on the true and fair value of the  
29 land are assessed and payable from the date of removal from  
30 designation.

31 (11) Except as provided in subsection (5)(c), (13), or (14) of this  
32 section, a compensating tax is imposed on land removed from designation  
33 as forest land. The compensating tax is due and payable to the  
34 treasurer thirty days after the owner is notified of the amount of this  
35 tax. As soon as possible after the land is removed from designation,  
36 the assessor must compute the amount of compensating tax and mail a  
37 notice to the owner of the amount of compensating tax owed and the date  
38 on which payment of this tax is due. The amount of compensating tax is

1 equal to the difference between the amount of tax last levied on the  
2 land as designated forest land and an amount equal to the new assessed  
3 value of the land multiplied by the dollar rate of the last levy  
4 extended against the land, multiplied by a number, in no event greater  
5 than nine, equal to the number of years for which the land was  
6 designated as forest land, plus compensating taxes on the land at  
7 forest land values up until the date of removal and the prorated taxes  
8 on the land at true and fair value from the date of removal to the end  
9 of the current tax year.

10 (12) Compensating tax, together with applicable interest thereon,  
11 becomes a lien on the land, which attaches at the time the land is  
12 removed from designation as forest land and has priority and must be  
13 fully paid and satisfied before any recognizance, mortgage, judgment,  
14 debt, obligation, or responsibility to or with which the land may  
15 become charged or liable. The lien may be foreclosed upon expiration  
16 of the same period after delinquency and in the same manner provided by  
17 law for foreclosure of liens for delinquent real property taxes as  
18 provided in RCW 84.64.050. Any compensating tax unpaid on its due date  
19 will thereupon become delinquent. From the date of delinquency until  
20 paid, interest is charged at the same rate applied by law to delinquent  
21 ad valorem property taxes.

22 (13) The compensating tax specified in subsection (11) of this  
23 section may not be imposed if the removal of designation under  
24 subsection (5) of this section resulted solely from:

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

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

30 (c) A donation of fee title, development rights, or the right to  
31 harvest timber, to a government agency or organization qualified under  
32 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those  
33 sections, or the sale or transfer of fee title to a governmental entity  
34 or a nonprofit nature conservancy corporation, as defined in RCW  
35 64.04.130, exclusively for the protection and conservation of lands  
36 recommended for state natural area preserve purposes by the natural  
37 heritage council and natural heritage plan as defined in chapter 79.70  
38 RCW or approved for state natural resources conservation area purposes

1 as defined in chapter 79.71 RCW. At such time as the land is not used  
2 for the purposes enumerated, the compensating tax specified in  
3 subsection (11) of this section is imposed upon the current owner;

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

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

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

11 (g) The creation, sale, or transfer of a conservation easement of  
12 private forest lands within unconfined channel migration zones or  
13 containing critical habitat for threatened or endangered species under  
14 RCW 76.09.040;

15 (h) The sale or transfer of land within two years after the death  
16 of the owner of at least a fifty percent interest in the land if the  
17 land has been assessed and valued as classified forest land, designated  
18 as forest land under this chapter, or classified under chapter 84.34  
19 RCW continuously since 1993. The date of death shown on a death  
20 certificate is the date used for the purposes of this subsection  
21 (13)(h); or

22 (i)(i) The discovery that the land was designated under this  
23 chapter in error through no fault of the owner. For purposes of this  
24 subsection (13)(i), "fault" means a knowingly false or misleading  
25 statement, or other act or omission not in good faith, that contributed  
26 to the approval of designation under this chapter or the failure of the  
27 assessor to remove the land from designation under this chapter.

28 (ii) For purposes of this subsection (13), the discovery that land  
29 was designated under this chapter in error through no fault of the  
30 owner is not the sole reason for removal of designation under  
31 subsection (5) of this section if an independent basis for removal  
32 exists. An example of an independent basis for removal includes the  
33 land no longer being devoted to and used for growing and harvesting  
34 timber.

35 (14) In a county with a population of more than six hundred  
36 thousand inhabitants or in a county with a population of at least two  
37 hundred forty-five thousand inhabitants that borders Puget Sound as  
38 defined in RCW 90.71.010, the compensating tax specified in subsection



1 (11) of this section may not be imposed if the removal of designation  
2 as forest land under subsection (5) of this section resulted solely  
3 from:

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

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

13 **Sec. 4.** RCW 84.33.145 and 2012 c 170 s 2 are each amended to read  
14 as follows:

15 (1) If no later than thirty days after removal of designation under  
16 this chapter the owner applies for classification under:

17 (a) RCW 84.34.020(1)(~~(, (2), or (3), then~~));

18 (b) RCW 84.34.020(2); or

19 (c) RCW 84.34.020(3), unless the open space timber land program and  
20 designated forest land program are merged under section 5 of this act,  
21 then, for the purposes of (a), (b), or (c) of this subsection, the  
22 designated forest land may not be considered removed from designation  
23 for purposes of the compensating tax under RCW 84.33.140 until the  
24 application for current use classification under chapter 84.34 RCW is  
25 denied or the property is removed from classification under RCW  
26 84.34.108.

27 (2) Upon removal of classification under RCW 84.34.108, the amount  
28 of compensating tax due under this chapter is equal to:

29 (a) The difference, if any, between the amount of tax last levied  
30 on the land as designated forest land and an amount equal to the new  
31 assessed valuation of the land when removed from classification under  
32 RCW 84.34.108 multiplied by the dollar rate of the last levy extended  
33 against the land, multiplied by

34 (b) A number equal to:

35 (i) The number of years the land was designated under this chapter,  
36 if the total number of years the land was designated under this chapter  
37 and classified under chapter 84.34 RCW is less than ten; or

1 (ii) Ten minus the number of years the land was classified under  
2 chapter 84.34 RCW, if the total number of years the land was designated  
3 under this chapter and classified under chapter 84.34 RCW is at least  
4 ten.

5 ((+2)) (3) Nothing in this section authorizes the continued  
6 designation under this chapter or defers or reduces the compensating  
7 tax imposed upon forest land not transferred to classification under  
8 subsection (1) of this section ((which)) that does not meet the  
9 definition of forest land under RCW 84.33.035. Nothing in this section  
10 affects the additional tax imposed under RCW 84.34.108.

11 ((+3)) (4) In a county with a population of more than six hundred  
12 thousand inhabitants or in a county with a population of at least two  
13 hundred forty-five thousand inhabitants that borders Puget Sound as  
14 defined in RCW 90.71.010, no amount of compensating tax is due under  
15 this section if the removal from classification under RCW 84.34.108  
16 results from a transfer of property described in RCW 84.34.108(6).

17 NEW SECTION. **Sec. 5.** A new section is added to chapter 84.34 RCW  
18 to read as follows:

19 (1) A county legislative authority may opt to merge its open space  
20 timber land program with the designated forest land program of the  
21 county. To merge the programs, the authority must enact an ordinance  
22 that (a) terminates the timber land program and (b) declares the land  
23 that had been classified as timber land on the date the timber land  
24 program is terminated to be designated forest land under chapter 84.33  
25 RCW.

26 (2) After a county open space timber land program is terminated:

27 (a) Land that had been classified as open space timber land within  
28 the county is deemed to be designated forest land under the provisions  
29 of RCW 84.33.130(1) and is no longer considered to be classified timber  
30 land for the purposes of this chapter.

31 (b) Any open space taxation agreement recorded with a county  
32 legislative authority by an owner of land classified as open space  
33 timber land is null and void.

34 **Sec. 6.** RCW 84.34.030 and 1989 c 378 s 10 are each amended to read  
35 as follows:

1        (1) An owner of (~~(agricultural)~~) land desiring current use  
2 classification under (~~(subsection (2) of)~~) RCW 84.34.020 (~~(shall)~~) must  
3 make application as follows:

4        (a) Application for classification under RCW 84.34.020(2) must be  
5 made to the county assessor upon forms prepared by the state department  
6 of revenue and supplied by the county assessor. (~~(An owner of open~~  
7 ~~space or timber land desiring current use)~~)

8        (b) Application for classification under (~~(subsections (1) and (3)~~  
9 of)):

10        (i) RCW 84.34.020 (~~(shall make application)~~) (1); or

11        (ii) RCW 84.34.020(3), unless the open space timber land program  
12 and designated forest land program are merged under section 5 of this  
13 act must be made, for (b)(i) or (ii) of this subsection, to the county  
14 legislative authority upon forms prepared by the state department of  
15 revenue and supplied by the county assessor.

16        (2) The application (~~(shall)~~) must be accompanied by a reasonable  
17 processing fee if (~~(such)~~) a processing fee is established by the city  
18 or county legislative authority. (~~(Said)~~) The application (~~(shall)~~)  
19 may require only such information reasonably necessary to properly  
20 classify an area of land under this chapter with a notarized  
21 verification of the truth thereof and (~~(shall)~~) must include a  
22 statement that the applicant is aware of the potential tax liability  
23 involved when (~~(such)~~) the land ceases to be designated as open space,  
24 farm and agricultural or timber land. Applications must be made during  
25 the calendar year preceding that in which (~~(such)~~) classification is to  
26 begin.

27        (3) The assessor (~~(shall)~~) must make necessary information,  
28 including copies of this chapter and applicable regulations, readily  
29 available to interested parties, and (~~(shall)~~) must render reasonable  
30 assistance to such parties upon request.

31        **Sec. 7.** RCW 84.34.041 and 2002 c 315 s 2 are each amended to read  
32 as follows:

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

36        (~~(+1)~~) The application (~~(shall)~~) must be made upon forms prepared

1 by the department of revenue and supplied by the granting authority and  
2 ((shall)) must include the following elements that constitute a timber  
3 management plan:

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

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

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

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

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

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

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

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

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

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

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

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

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

30 (2) An application made for classification of land under RCW  
31 84.34.020(3) ((shall)) must be acted upon after a public hearing and  
32 after notice of the hearing is given by one publication in a newspaper  
33 of general circulation in the area at least ten days before the  
34 hearing. Application for classification of land in an incorporated  
35 area ((shall)) must be acted upon by a granting authority composed of  
36 three members of the county legislative body and three members of the  
37 city legislative body in which the land is located.

1 (3) The granting authority (~~shall~~) must act upon the application  
2 with due regard to all relevant evidence and without any one or more  
3 items of evidence necessarily being determinative, except that the  
4 application may be denied for one of the following reasons, without  
5 regard to other items:

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

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

20 (c) The land abuts a body of salt water and lies between the line  
21 of ordinary high tide and a line paralleling the ordinary high tide  
22 line and two hundred feet horizontally landward from the high tide  
23 line.

24 (4)(a) The timber management plan must be filed with the county  
25 legislative authority either: (~~(a)~~) (i) When an application for  
26 classification under this chapter is submitted; (~~(b)~~) (ii) when a  
27 sale or transfer of timber land occurs and a notice of continuance is  
28 signed; or (~~(c)~~) (iii) within sixty days of the date the application  
29 for reclassification under this chapter or from designated forest land  
30 is received. The application for reclassification (~~shall~~) must be  
31 accepted, but (~~shall~~) may not be processed until the timber  
32 management plan is received. If the timber management plan is not  
33 received within sixty days of the date the application for  
34 reclassification is received, the application for reclassification  
35 (~~shall~~) must be denied.

36 (b) If circumstances require it, the county assessor may allow in  
37 writing an extension of time for submitting a timber management plan  
38 when an application for classification or reclassification or notice of

1 continuance is filed. When the assessor approves an extension of time  
2 for filing the timber management plan, the county legislative authority  
3 may delay processing an application until the timber management plan is  
4 received. If the timber management plan is not received by the date  
5 set by the assessor, the application or the notice of continuance  
6 (~~shall~~) must be denied.

7 (c) The granting authority may approve the application with respect  
8 to only part of the land that is described in the application, and if  
9 any part of the application is denied, the applicant may withdraw the  
10 entire application. The granting authority, in approving in part or  
11 whole an application for land classified pursuant to RCW 84.34.020(3),  
12 may also require that certain conditions be met.

13 (d) Granting or denial of an application for current use  
14 classification is a legislative determination and (~~shall be~~) is  
15 reviewable only for arbitrary and capricious actions. The granting  
16 authority may not require the granting of easements for land classified  
17 pursuant to RCW 84.34.020(3).

18 (e) The granting authority (~~shall~~) must approve or disapprove an  
19 application made under this section within six months following the  
20 date the application is received.

21 (5) No application may be approved under this section, and land may  
22 not otherwise be classified or reclassified under RCW 84.34.020(3), if  
23 programs are merged under section 5 of this act.

24 **Sec. 8.** RCW 84.34.070 and 1992 c 69 s 10 are each amended to read  
25 as follows:

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

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

15 (2)(a) The following reclassifications are not considered  
16 withdrawals or removals and are not subject to additional tax under RCW  
17 84.34.108:

18 (~~a~~) (i) Reclassification between lands under RCW 84.34.020 (2)  
19 and (3);

20 (~~b~~) (ii) Reclassification of land classified under RCW  
21 84.34.020 (2) or (3) or designated under chapter 84.33 RCW to open  
22 space land under RCW 84.34.020(1);

23 (~~c~~) (iii) Reclassification of land classified under RCW  
24 84.34.020 (2) or (3) to forest land (~~classified~~) designated under  
25 chapter 84.33 RCW; and

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

30 (b) Designation as forest land under RCW 84.33.130(1) as a result  
31 of a merger of programs adopted under section 5 of this act is not  
32 considered a withdrawal or removal and is not subject to additional tax  
33 under RCW 84.34.108.

34 (3) Applications for reclassification (~~shall be~~) are subject to  
35 applicable provisions of RCW 84.34.037, 84.34.035, (~~84.34.041,~~) and  
36 chapter 84.33 RCW.

37 (4) The income criteria for land classified under RCW 84.34.020(2)  
38 (b) and (c) may be deferred for land being reclassified from land

1 classified under RCW 84.34.020(1)(c) (~~(or (3))~~), or chapter 84.33 RCW  
2 into RCW 84.34.020(2) (b) or (c) for a period of up to five years from  
3 the date of reclassification.

4 **Sec. 9.** RCW 84.34.330 and 1992 c 52 s 17 are each amended to read  
5 as follows:

6 Whenever farm and agricultural land or timber land has once been  
7 exempted from special benefit assessments (~~(pursuant to)~~) under RCW  
8 84.34.320, and except as provided in subsection (4) of this section,  
9 any withdrawal or removal from classification or change in use from  
10 farm and agricultural land or timber land under chapter 84.34 RCW  
11 (~~shall~~) results in the following:

12 (1) If the bonds used to fund the improvement in the local  
13 improvement district have not been completely retired, (~~such~~) the  
14 land (~~shall~~) immediately becomes liable for: (a) The amount of the  
15 special benefit assessment listed in the notice provided for in RCW  
16 84.34.320; plus (b) interest on the amount determined in (~~(1)~~) (a) of  
17 this (~~section~~) subsection, compounded annually at a rate equal to the  
18 average rate of inflation from the time the initial notice is filed by  
19 the governmental entity (~~which~~) that created the local improvement  
20 district as provided in RCW 84.34.320 to the time the owner withdraws  
21 (~~such~~) or removes the land from the exemption category provided by  
22 this chapter(~~or~~).

23 (2) If the bonds used to fund the improvement in the local  
24 improvement district have been completely retired, (~~such~~) the land  
25 (~~shall~~) immediately becomes liable for: (a) The amount of the  
26 special benefit assessment listed in the notice provided for in RCW  
27 84.34.320; plus (b) interest on the amount determined in (~~(2)~~) (a) of  
28 this (~~section~~) subsection compounded annually at a rate equal to the  
29 average rate of inflation from the time the initial notice is filed by  
30 the governmental entity (~~which~~) that created the local improvement  
31 district as provided in RCW 84.34.320, to the time the bonds used to  
32 fund the improvement have been retired; plus (c) interest on the total  
33 amount determined in (~~(2)~~) (a) and (b) of this (~~section~~) subsection  
34 at a simple per annum rate equal to the average rate of inflation from  
35 the time the bonds used to fund the improvement have been retired to  
36 the time the owner withdraws (~~such~~) or removes the lands from the  
37 exemption category provided by this chapter.



1           (3) The amount payable (~~(pursuant to)~~) under this section (~~(shall)~~)  
2 becomes due on the date (~~(such)~~) the land is withdrawn or removed from  
3 its current use or timber land classification and (~~(shall be)~~) is a  
4 lien on the land prior and superior to any other lien whatsoever except  
5 for the lien for general taxes, and (~~(shall be)~~) is enforceable in the  
6 same manner as the collection of special benefit assessments are  
7 enforced by that local government.

8           (4) Designation as forest land under RCW 84.33.130(1) as a result  
9 of a merger of programs adopted under section 5 of this act is not  
10 considered a withdrawal, removal, or a change in use under this  
11 section.

12           **Sec. 10.** RCW 84.34.340 and 1992 c 52 s 18 are each amended to read  
13 as follows:

14           (1) Whenever farm and agricultural land or timber land is withdrawn  
15 or removed from its current use classification as farm and agricultural  
16 land or timber land, except as provided in subsection (2) of this  
17 section, the county assessor of the county in which (~~(such)~~) the land  
18 is located (~~(shall forthwith)~~) must give written notice of (~~(such)~~) the  
19 withdrawal or removal to the local government or its successor (~~(which~~  
20 had)) that filed with the assessor the notice required by RCW  
21 84.34.320. Upon receipt of the notice from the assessor, the local  
22 government (~~(shall)~~) must mail a written statement to the owner of  
23 (~~(such)~~) the land for the amounts payable as provided in RCW 84.34.330.  
24 (~~(Such)~~) The amounts due (~~(shall be)~~) are delinquent if not paid within  
25 one hundred (~~(and)~~) eighty days after the date of mailing of the  
26 statement, and (~~(shall be)~~) are subject to the same interest,  
27 penalties, lien priority, and enforcement procedures that are  
28 applicable to delinquent assessments on the assessment roll from which  
29 that land had been exempted, except that the rate of interest charged  
30 (~~(shall)~~) may not exceed the rate provided in RCW 84.34.330.

31           (2) Designation as forest land under RCW 84.33.130(1) as a result  
32 of a merger of programs adopted under section 5 of this act is not  
33 considered a withdrawal or removal under this section.

34           **Sec. 11.** RCW 84.34.370 and 1992 c 52 s 20 are each amended to read  
35 as follows:

36           (1) Except as provided in subsection (2) of this section, whenever

1 a portion of a parcel of land (~~((which))~~) that was classified as farm and  
2 agricultural or timber land (~~((pursuant to))~~) under this chapter is  
3 withdrawn or removed from classification or there is a change in use,  
4 and (~~((such))~~) the land has been exempted from any benefit assessments  
5 (~~((pursuant to))~~) under RCW 84.34.320, the previously exempt benefit  
6 assessments (~~((shall))~~) become due on only that portion of the land  
7 (~~((which))~~) that is withdrawn or changed.

8 (2) Designation as forest land under RCW 84.33.130(1) as a result  
9 of a merger of programs adopted under section 5 of this act is not  
10 considered a withdrawal, removal, or a change in use under this  
11 section.

--- END ---