
HOUSE BILL 1747

State of Washington 65th Legislature 2017 Regular Session

By Representatives Taylor, McCaslin, Volz, Young, and Shea

Read first time 01/27/17. Referred to Committee on Finance.

1 AN ACT Relating to the withdrawal of land from a designated
2 classification; and amending RCW 84.34.070.

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

4 **Sec. 1.** RCW 84.34.070 and 2014 c 137 s 8 are each amended to
5 read as follows:

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10 under such classification until and unless withdrawn from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

1 application. The assessor or assessors, as the case may be, must(
2 ~~when two assessment years have elapsed following the date of receipt~~
3 ~~of the notice,~~) withdraw the land from the classification and the
4 land is subject to the additional tax and applicable interest due
5 under RCW 84.34.108. Agreement to tax according to use is not
6 considered to be a contract and can be abrogated at any time by the
7 legislature in which event no additional tax or penalty may be
8 imposed.

9 (2)(a) The following reclassifications are not considered
10 withdrawals or removals and are not subject to additional tax under
11 RCW 84.34.108:

12 (i) Reclassification between lands under RCW 84.34.020 (2) and
13 (3);

14 (ii) Reclassification of land classified under RCW 84.34.020 (2)
15 or (3) or designated under chapter 84.33 RCW to open space land under
16 RCW 84.34.020(1);

17 (iii) Reclassification of land classified under RCW 84.34.020 (2)
18 or (3) to forestland designated under chapter 84.33 RCW; and

19 (iv) Reclassification of land classified as open space land under
20 RCW 84.34.020(1)(c) and reclassified to farm and agricultural land
21 under RCW 84.34.020(2) if the land had been previously classified as
22 farm and agricultural land under RCW 84.34.020(2).

23 (b) Designation as forestland under RCW 84.33.130(1) as a result
24 of a merger adopted under RCW 84.34.400 is not considered a
25 withdrawal or removal and is not subject to additional tax under RCW
26 84.34.108.

27 (c) Any owner of land classified under RCW 84.34.020(3) who has
28 provided the assessor with a notice of request (~~to~~~~for~~) for
29 withdrawal under subsection (1) of this section within two years of
30 the date of merger as described in RCW 84.34.400, will have their
31 land removed as designated forestland under the provisions of chapter
32 84.33 RCW when two assessment years have elapsed following the
33 receipt of this notice.

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

37 (4) The income criteria for land classified under RCW
38 84.34.020(2) (b) and (c) may be deferred for land being reclassified
39 from land classified under RCW 84.34.020 (1)(c) or (3), or chapter

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

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