

RCW 84.34.080 Change in use. When land which has been classified under this chapter as open space land, farm and agricultural land, or timberland is applied to some other use, except through compliance with RCW 84.34.070, or except as a result solely from any one of the conditions listed in RCW 84.34.108(6), the owner shall within sixty days notify the county assessor of such change in use and additional real property tax shall be imposed upon such land in an amount equal to the sum of the following:

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

(2) A penalty amounting to twenty percent of the amount determined in subsection (1) of this section. [1999 sp.s. c 4 s 705; 1992 c 69 s 11; 1973 1st ex.s. c 212 s 9; 1970 ex.s. c 87 s 8.]

Part headings not law—1999 sp.s. c 4: See note following RCW 77.85.180.