

**RCW 84.34.320 Special benefit assessments for farm and agricultural land or timberland—Exemption from assessment—Procedures relating to exemption—Constructive notice of potential liability—Waiver of exemption.**

(1) Any land classified as farm and agricultural land or timberland pursuant to chapter 84.34 RCW at the earlier of the times the legislative authority of a local government adopts a resolution, ordinance, or legislative act to: (a) Create a local improvement district, in which such land is included or would have been included but for such classification; or (b) approve or confirm a final special benefit assessment roll relating to a sanitary and/or storm sewerage system, domestic water supply and/or distribution system, or road construction and/or improvement, which roll would have included such land but for such classification, is exempt from special benefit assessments or charges in lieu of assessment for such purposes as long as that land remains in such classification, except as otherwise provided in RCW 84.34.360.

(2) Whenever a local government creates a local improvement district, the levying, collection and enforcement of assessments shall be in the manner and subject to the same procedures and limitations as are provided pursuant to the law concerning the initiation and formation of local improvement districts for the particular local government. Notice of the creation of a local improvement district that includes farm and agricultural land or timberland must be filed with the county assessor and the legislative authority of the county in which such land is located. The assessor, upon receiving notice of the creation of such a local improvement district, must send a notice to the owner of the farm and agricultural land or timberland listed on the tax rolls of the applicable county treasurer of: (a) The creation of the local improvement district; (b) the exemption of that land from special benefit assessments; (c) the fact that the farm and agricultural land or timberland may become subject to the special benefit assessments if the owner waives the exemption by filing a notarized document with the governing body of the local government creating the local improvement district before the confirmation of the final special benefit assessment roll; and (d) the potential liability, pursuant to RCW 84.34.330, if the exemption is not waived and the land is subsequently removed or withdrawn from the farm and agricultural land or timberland classification. When a local government approves and confirms a special benefit assessment roll, from which farm and agricultural land or timberland has been exempted pursuant to this section, it shall file a notice of such action with the assessor and the legislative authority of the county in which such land is located and with the treasurer of that local government, which notice must describe the action taken, the type of improvement involved, the land exempted, and the amount of the special benefit assessment which would have been levied against the land if it had not been exempted. The filing of such notice with the assessor and the treasurer of that local government constitutes constructive notice to a purchaser or encumbrancer of the affected land, and every person whose conveyance or encumbrance is subsequently executed or subsequently recorded, that such exempt land is subject to the charges provided in RCW 84.34.330 and 84.34.340 if such land is withdrawn or removed from its current use classification as farm and agricultural land or timberland.

(3) The owner of the land exempted from special benefit assessments pursuant to this section may waive that exemption by

filing a notarized document to that effect with the legislative authority of the local government upon receiving notice from said local government concerning the assessment roll hearing and before the local government confirms the final special benefit assessment roll. A copy of that waiver must be filed by the local government with the assessor, but the failure of such filing does not affect the waiver.

(4) Except to the extent provided in RCW 84.34.360, the local government has no duty to furnish service from the improvement financed by the special benefit assessment to such exempted land. [2014 c 97 § 313. Prior: 1992 c 69 § 17; 1992 c 52 § 16; 1979 c 84 § 3.]