

**WAC 458-30-285 Withdrawal from classification.** (1) **Introduction.** RCW 84.34.070(1) states that once land has been classified under chapter 84.34 RCW, it must remain classified for a minimum of ten years from the date of classification to qualify for owner withdrawal. The land will remain classified until and unless the owner submits to the assessor a notice of request for withdrawal of all or a portion of the land from classification. If land is classified for less than ten years, the owner may request removal under RCW 84.34.108. After a request to withdraw is received, the assessor is required to make a series of determinations. This rule explains the procedures the assessor must follow upon receipt of a request for withdrawal.

(2) **Other rules to reference.** Readers may want to refer to the following rules for additional information:

(a) WAC 458-30-280 Notice to withdraw from classification.

(b) WAC 458-30-300 Additional tax—Withdrawal or removal from classification.

(c) WAC 458-30-305 Due date of additional tax, interest, and penalty upon withdrawal or removal.

(3) **Definitions.** For purposes of this rule, the definitions in WAC 458-30-200 apply.

(4) **Withdrawal process.** Land classified under chapter 84.34 RCW must be applied to the classified use and remain in its classified status for at least ten assessment years from the date of classification. During the eleventh or later assessment year of classification, the owner may request to have all or a portion of the land withdrawn from the current use program. The owner must submit a written request to withdraw classification to the assessor of the county in which the land is located.

If the assessor gives written notice of removal as provided in RCW 84.34.108 (1)(d)(i) for all or a portion of the land prior to the owner providing the assessor with a request for withdrawal, then additional tax, interest, and penalty will be imposed.

(a) A parcel of land may be withdrawn from classification in whole or in part. RCW 84.34.070(1).

(b) The additional tax and interest imposed by RCW 84.34.108(4) are due when land is withdrawn from classification if the land has been classified under chapter 84.34 RCW for a minimum of ten assessment years.

However, if the removal is a result of one of the circumstances listed in RCW 84.34.108(6), no additional tax, interest, or penalty will be imposed.

(c) Within seven working days of receiving a notice to withdraw classification, the assessor forwards a copy of this notice to the granting authority that approved the initial application for classification.

(d) A request to withdraw classification may be revoked by the owner at any time before the land is actually withdrawn from classification.

(5) **Procedure for partial withdrawal.** RCW 84.34.070 allows an owner to request withdrawal of all or a portion of the land from classification as long as the owner submits a notice of request for withdrawal after the initial ten-year classification period has elapsed. If only a portion of the classified land is to be withdrawn from classification, the remaining land must satisfy the same requirements that all of the land was required to meet when it was originally granted classification unless different criteria are required by statute. For

example, if the owner of thirty acres of classified farm and agricultural land wishes to withdraw fifteen acres, the remaining fifteen acres must meet the minimum gross income or investment requirements listed in RCW 84.34.020 (2)(b) or (d) to remain classified even though the thirty acres were not required to meet any minimum gross income or investment requirements under RCW 84.34.020 (2)(a).

(a) The assessor may ask the owner of the land that will remain classified to submit information relevant to its continuing eligibility under chapter 84.34 RCW. Refer to WAC 458-30-270 for more details on the types of information that may be requested.

(b) If the land is classified farm and agricultural land, the assessor will verify that the remaining land meets the requirements of RCW 84.34.020(2).

(c) If the land is classified as open space land or timber land, the assessor may consult with the granting authority before determining whether the remaining land meets the requirements of RCW 84.34.020 (1) or (3). The granting authority and assessor may ask the owner to submit any data that it considers necessary to assist it in making this determination.

(d) The assessor may segregate the portion of land from which classification is being withdrawn for valuation and taxation purposes.

(e) Within thirty days of withdrawing the land from classification, the assessor must notify the owner in writing that the land has been withdrawn.

(f) When land has been withdrawn from classification, it must be placed on the assessment roll at its true and fair value as of January 1st of the year of withdrawal. The assessment roll lists both the assessed value of the land before and after the withdrawal from classification. Taxes for the current tax year will be prorated to the portion of the year to which each assessed value applies; that is, the current use value and the true and fair value.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.34.141. WSR 18-02-109, § 458-30-285, filed 1/3/18, effective 2/3/18. Statutory Authority: RCW 84.08.010, 84.08.070, 84.08.080, 84.34.141, 84.34.360. WSR 15-03-017, § 458-30-285, filed 1/8/15, effective 2/8/15. Statutory Authority: RCW 84.34.141. WSR 01-24-030, § 458-30-285, filed 11/27/01, effective 12/28/01. Statutory Authority: RCW 84.08.110, 84.08.070, 84.34.141 and 84.34.360. WSR 95-21-002, § 458-30-285, filed 10/4/95, effective 11/4/95. Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 90-24-087, § 458-30-285, filed 12/5/90, effective 1/5/91. Statutory Authority: RCW 84.08.010(2), 84.34.141 and chapter 84.34 RCW. WSR 88-23-062 (Order PT 88-12), § 458-30-285, filed 11/15/88.]