
SUBSTITUTE HOUSE BILL 2765

State of Washington

57th Legislature

2002 Regular Session

By House Committee on Natural Resources (originally sponsored by Representatives Orcutt, Fromhold, Morell and McDermott)

Read first time 02/06/2002. Referred to Committee on .

1 AN ACT Relating to timber and forest lands; and amending RCW
2 84.33.145.

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

4 **Sec. 1.** RCW 84.33.145 and 2001 c 249 s 4 are each amended to read
5 as follows:

6 (1) If no later than (~~thirty~~) sixty days after removal of
7 designation the owner applies for classification under RCW 84.34.020
8 (1), (2), or (3), then the designated forest land shall not be
9 considered removed from designation for purposes of the compensating
10 tax under RCW 84.33.140 until the application for current use
11 classification under chapter 84.34 RCW is denied or the property is
12 removed from classification under RCW 84.34.108. Upon removal of
13 classification under RCW 84.34.108, the amount of compensating tax due
14 under this chapter shall be equal to:

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

1 (b) A number equal to:

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

5 (ii) Ten minus the number of years the land was classified under
6 chapter 84.34 RCW, if the total number of years the land was designated
7 under this chapter and classified under chapter 84.34 RCW is at least
8 ten.

9 (2) Nothing in this section authorizes the continued designation
10 under this chapter or defers or reduces the compensating tax imposed
11 upon forest land not transferred to classification under subsection (1)
12 of this section which does not meet the definition of forest land under
13 RCW 84.33.035. Nothing in this section affects the additional tax
14 imposed under RCW 84.34.108.

15 (3) In a county with a population of more than one million
16 inhabitants, no amount of compensating tax is due under this section if
17 the removal from classification under RCW 84.34.108 results from a
18 transfer of property described in RCW 84.34.108(6).

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