

2SHB 1484 - S AMD TO NROR COMM AMD (S-2587.1/09) 370
By Senator Regala

ADOPTED 04/17/2009

1 On page 10, line 36 of the amendment, after "than" strike "one
2 million" and insert "~~((one million))~~ six hundred thousand"

3 On page 14, after line 35 of the amendment, insert the following:

4 "Sec. 4. 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 days after removal of designation the
7 owner applies for classification under RCW 84.34.020 (1), (2), or (3),
8 then the designated forest land shall not be considered removed from
9 designation for purposes of the compensating tax under RCW 84.33.140
10 until the application for current use classification under chapter
11 84.34 RCW is denied or the property is removed from classification
12 under RCW 84.34.108. Upon removal of classification under RCW
13 84.34.108, the amount of compensating tax due under this chapter shall
14 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

20 (b) A number equal to:

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

24 (ii) Ten minus the number of years the land was classified under
25 chapter 84.34 RCW, if the total number of years the land was designated
26 under this chapter and classified under chapter 84.34 RCW is at least
27 ten.

28 (2) Nothing in this section authorizes the continued designation
29 under this chapter or defers or reduces the compensating tax imposed

1 upon forest land not transferred to classification under subsection (1)
2 of this section which does not meet the definition of forest land under
3 RCW 84.33.035. Nothing in this section affects the additional tax
4 imposed under RCW 84.34.108.

5 (3) In a county with a population of more than (~~one million~~) six
6 hundred thousand inhabitants, no amount of compensating tax is due
7 under this section if the removal from classification under RCW
8 84.34.108 results from a transfer of property described in RCW
9 84.34.108(6)."

10 Renumber the remaining sections consecutively and correct any
11 internal references accordingly.

EFFECT: Extends the exception for payment of compensating taxes on
designated forest land sold or transferred for the purpose of
conserving open space land from counties with a population greater than
one million to counties with a population greater than 600,000.

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