
SUBSTITUTE HOUSE BILL 1747

State of Washington

65th Legislature

2017 Regular Session

By House Finance (originally sponsored by Representatives Taylor, McCaslin, Volz, Young, and Shea)

READ FIRST TIME 02/24/17.

1 AN ACT Relating to the withdrawal of land from a designated
2 classification; and amending RCW 84.34.070.

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

4 **Sec. 1.** RCW 84.34.070 and 2014 c 137 s 8 are each amended to
5 read as follows:

6 (1)(a) When land has once been classified under this chapter, it
7 must remain under such classification and must not be applied to
8 other use except as provided by subsection (2) of this section for at
9 least ten years from the date of classification. It must continue
10 under such classification until and unless withdrawn from
11 classification after notice of request for withdrawal is made by the
12 owner. (~~During any year after eight years of~~) After the initial
13 ten-year classification period (~~have~~) has elapsed, notice of
14 request for withdrawal of all or a portion of the land may be given
15 by the owner to the assessor or assessors of the county or counties
16 in which the land is situated. If a portion of a parcel is removed
17 from classification, the remaining portion must meet the same
18 requirements as did the entire parcel when the land was originally
19 granted classification under this chapter unless the remaining parcel
20 has different income criteria. Within seven days the assessor must
21 transmit one copy of the notice to the legislative body that

1 originally approved the application. The assessor or assessors, as
2 the case may be, must(~~(, when two assessment years have elapsed~~
3 ~~following the date of receipt of the notice,~~) withdraw the land from
4 the classification and the land is subject to the additional tax and
5 applicable interest due under RCW 84.34.108. Agreement to tax
6 according to use is not considered to be a contract and can be
7 abrogated at any time by the legislature in which event no additional
8 tax or penalty may be imposed.

9 (b) If the assessor gives written notice of removal as provided
10 in RCW 84.34.108(1)(d)(i) of all or a portion of land classified
11 under this chapter before the owner gives a notice of request for
12 withdrawal in (a) of this subsection, the provisions of RCW 84.34.108
13 apply.

14 (2)(a) The following reclassifications are not considered
15 withdrawals or removals and are not subject to additional tax under
16 RCW 84.34.108:

17 (i) Reclassification between lands under RCW 84.34.020 (2) and
18 (3);

19 (ii) Reclassification of land classified under RCW 84.34.020 (2)
20 or (3) or designated under chapter 84.33 RCW to open space land under
21 RCW 84.34.020(1);

22 (iii) Reclassification of land classified under RCW 84.34.020 (2)
23 or (3) to forestland designated under chapter 84.33 RCW; and

24 (iv) Reclassification of land classified as open space land under
25 RCW 84.34.020(1)(c) and reclassified to farm and agricultural land
26 under RCW 84.34.020(2) if the land had been previously classified as
27 farm and agricultural land under RCW 84.34.020(2).

28 (b) Designation as forestland under RCW 84.33.130(1) as a result
29 of a merger adopted under RCW 84.34.400 is not considered a
30 withdrawal or removal and is not subject to additional tax under RCW
31 84.34.108.

32 ~~((c) Any owner of land classified under RCW 84.34.020(3) who has~~
33 ~~provided the assessor with a notice of request to [for] withdrawal~~
34 ~~under subsection (1) of this section within two years of the date of~~
35 ~~merger as described in RCW 84.34.400, will have their land removed as~~
36 ~~designated forestland under the provisions of chapter 84.33 RCW when~~
37 ~~two assessment years have elapsed following the receipt of this~~
38 ~~notice.))~~

1 (3) Applications for reclassification are subject to applicable
2 provisions of RCW 84.34.037, 84.34.035, 84.34.041, and chapter 84.33
3 RCW.

4 (4) The income criteria for land classified under RCW
5 84.34.020(2) (b) and (c) may be deferred for land being reclassified
6 from land classified under RCW 84.34.020 (1)(c) or (3), or chapter
7 84.33 RCW into RCW 84.34.020(2) (b) or (c) for a period of up to five
8 years from the date of reclassification.

--- END ---