

**WAC 458-30-280 Notice to withdraw from classification.** (1) **Introduction.** When an owner of classified land wishes to withdraw all or part of the land from the current use program, the owner must submit a request to withdraw to the assessor. This rule explains when an owner may request a withdrawal from classification under the provisions of chapter 84.34 RCW and what the assessor must do upon receipt of this request.

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

(a) WAC 458-30-285 Withdrawal 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) **Requirements - Ten years and notice of request for withdrawal.** Except as otherwise provided, land classified under the provisions of chapter 84.34 RCW must remain classified and may not be applied to any other use, except reclassifications as described in RCW 84.34.070(2), for at least ten assessment years from the effective date of classification.

(a) During the eleventh or later assessment year of classification, the owner may file with the assessor a notice of request for withdrawal, unless the assessor has given written notice of removal as provided in RCW 84.34.108 (1)(d)(i) for all or a portion of the land to be removed from classification prior to the owner requesting withdrawal. The request for withdrawal may involve all or part of the land.

(b) Upon receiving the request for withdrawal, the assessor will, within seven working days, transmit one copy of the request to the granting authority that approved the original application for classification.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.34.141. WSR 18-02-109, § 458-30-280, 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, § 458-30-280, filed 1/8/15, effective 2/8/15. Statutory Authority: RCW 84.08.110, 84.08.070, 84.34.141 and 84.34.360. WSR 95-21-002, § 458-30-280, filed 10/4/95, effective 11/4/95. Statutory Authority: RCW 84.08.010(2), 84.34.141 and chapter 84.34 RCW. WSR 88-23-062 (Order PT 88-12), § 458-30-280, filed 11/15/88.]