

**WAC 458-30-310 County recording authority—County financial authority—Duties.** (1) **Introduction.** This rule explains the conditions under which documents conveying ownership of land classified under chapter 84.34 RCW will be accepted by the county recording authority. It also describes the duties of the treasurer in the withdrawal and removal processes.

(2) **County recording authority - Limited documents may be accepted.** The county recording authority, usually the auditor, will not record any instrument of conveyance involving land classified under chapter 84.34 RCW unless:

(a) Any required additional tax, interest, and penalty has been paid to the treasurer and the treasurer has affixed a stamp on the REET affidavit showing this payment;

(b) The notice of continuance on or attached to the REET affidavit is signed by the new owner or transferee, the assessor agrees that the land should remain classified, and the assessor checks the box on the REET affidavit that the land qualifies for continued classified current use status; or

(c) The land is to be removed from classification because of one of the exceptions listed in RCW 84.34.108(6) and is exempt from additional tax, interest, and penalty.

(3) **Treasurer's duties.** The treasurer has a number of responsibilities relative to land classified under chapter 84.34 RCW and to land that is to be withdrawn or removed from classification.

(a) **Withdrawal.** Upon receipt of a request for withdrawal from classification, the assessor prepares a statement listing the amount of additional tax and interest due as a result of the withdrawal, the date on which this sum must be paid, and the effective date of the withdrawal. The assessor sends a copy of this statement to the treasurer's office. The treasurer's office collects the total amount of additional tax and interest listed on the date specified.

(b) **Removal.** As soon as possible after determining that land must be removed from classification, the assessor prepares a notice of removal of classification and statement containing additional tax, interest, and penalty calculations. This notice and statement lists the reason(s) for removing the land from classification and the assessor's calculations of the total amount of additional tax, interest, and penalty due. The assessor sends or gives a copy of this notice and statement to the treasurer's office and to the taxpayer. The treasurer's office collects the total amount due on the date specified.

(c) **Collection and distribution.** The additional tax, interest, and, if any, penalty imposed under RCW 84.34.080 or 84.34.108 must be paid in full to the treasurer's office thirty days after the date the statement was mailed to the owner. When classified land is sold or transferred and real estate excise tax must be paid, the treasurer will affix a stamp on the REET affidavit as proof that the REET and additional tax, interest, and if any, penalty have been paid so the conveyance may be recorded. The additional tax collected is distributed to taxing districts in the same manner as current taxes applicable to the land are distributed. The treasurer distributes the interest and penalty collected to the county's current expense fund.

(d) The treasurer treats any additional tax, interest, and penalty not paid on the due date as delinquent property taxes.

[Statutory Authority: RCW 84.34.141. WSR 01-24-030, § 458-30-310, 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, § 458-30-310, filed 10/4/95, effective 11/4/95. Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 90-24-087, § 458-30-310, 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), § 458-30-310, filed 11/15/88.]