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SENATE BILL 5775

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State of Washington

53rd Legislature

1993 Regular Session

By Senators Fraser, Barr and M. Rasmussen

Read first time 02/12/93. Referred to Committee on Ecology & Parks.

1 AN ACT Relating to tax status of privately owned property included  
2 on the natural heritage information system; amending RCW 84.34.055 and  
3 84.34.060; and creating a new section.

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

5 **Sec. 1.** RCW 84.34.055 and 1988 c 36 s 62 are each amended to read  
6 as follows:

7 OPEN SPACE PRIORITIES--OPEN SPACE PLAN AND PUBLIC BENEFIT RATING  
8 SYSTEM. (1) The county legislative authority may direct the county  
9 planning commission to set open space priorities and adopt, after a  
10 public hearing, an open space plan and public benefit rating system for  
11 the county. The plan shall consist of criteria for determining  
12 eligibility of lands, the process for establishing a public benefit  
13 rating system, and an assessed valuation schedule. Except as provided  
14 by RCW 84.34.060(2), the assessed valuation schedule shall be developed  
15 by the county assessor and shall be a percentage of market value based  
16 upon the public benefit rating system. The open space plan, the public  
17 benefit rating system, and the assessed valuations schedule shall not  
18 be effective until approved by the county legislative authority after  
19 at least one public hearing: PROVIDED, That any county which has

1 complied with the procedural requisites of (~~this act~~) chapter 393,  
2 Laws of 1985, prior to July 28, 1985, need not repeat those procedures  
3 in order to adopt an open space plan pursuant to (~~this act~~) chapter  
4 393, Laws of 1985.

5 (2) In adopting an open space plan, recognized sources shall be  
6 used unless the county does its own survey of important open space  
7 priorities or features, or both. Recognized sources include but are  
8 not limited to the natural heritage data base; the state office of  
9 historic preservation; the interagency committee for outdoor recreation  
10 inventory of dry accretion beach and shoreline features; state,  
11 national, county, or city registers of historic places; the shoreline  
12 master program; or studies by the parks and recreation commission and  
13 by the departments of fisheries, wildlife, and natural resources.  
14 Features and sites may be verified by an outside expert in the field  
15 and approved by the appropriate state or local agency to be sent to the  
16 county legislative authority for final approval as open space.

17 (3) When the county open space plan is adopted, owners of open  
18 space lands then classified under this chapter shall be notified in the  
19 same manner as is provided in RCW 84.40.045 of their new assessed  
20 value. These lands may be removed from classification, upon request of  
21 owner, without penalty within thirty days of notification of value.

22 (4) The open space plan and public benefit rating system under this  
23 section may be adopted for taxes payable in 1986 and thereafter.

24 **Sec. 2.** RCW 84.34.060 and 1992 c 69 s 8 are each amended to read  
25 as follows:

26 DETERMINATION OF TRUE AND FAIR VALUE OF CLASSIFIED LAND--  
27 COMPUTATION OF ASSESSED VALUE. (1) In determining the true and fair  
28 value of open space land and timber land, which has been classified as  
29 such under the provisions of this chapter, the assessor shall consider  
30 only the use to which such property and improvements is currently  
31 applied and shall not consider potential uses of such property. The  
32 assessed valuation of open space land shall not be less than the  
33 minimum value per acre of classified farm and agricultural land except  
34 that the assessed valuation of open space land may be valued based on  
35 the public benefit rating system adopted under RCW 84.34.055 unless the  
36 land meets the criteria under subsection (2) of this section: PROVIDED  
37 FURTHER, That timber land shall be valued according to chapter 84.33  
38 RCW.

1       (2) The assessed value of property that (a) is included in the  
2 natural heritage information system under chapter 79.70 RCW, (b) is  
3 classified as open space, (c) is subject to a donated conservation  
4 easement held by an entity under RCW 84.34.220, and (d) that prior to  
5 the classification as open space was either classified as timber land  
6 or farm and agricultural land, shall be the lower of the assessed value  
7 of the property under its previous classification or its current  
8 classification.

9       NEW SECTION. Sec. 3. CAPTIONS. Captions as used in this act  
10 constitute no part of the law.

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