
SUBSTITUTE SENATE BILL 6162

State of Washington

56th Legislature

2000 Regular Session

By Senate Committee on Judiciary (originally sponsored by Senators Fairley, Wojahn, Thibaudeau, Franklin and Kohl-Welles)

Read first time 02/04/2000.

1 AN ACT Relating to equal access to facilities of golf and country
2 clubs; amending RCW 66.24.450; reenacting and amending RCW 84.34.108;
3 and providing an effective date.

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

5 **Sec. 1.** RCW 66.24.450 and 1999 c 281 s 5 are each amended to read
6 as follows:

7 (1) No club shall be entitled to a spirits, beer, and wine private
8 club license:

9 (a) Unless such private club has been in continuous operation for
10 at least one year immediately prior to the date of its application for
11 such license;

12 (b) Unless the private club premises be constructed and equipped,
13 conducted, managed, and operated to the satisfaction of the board and
14 in accordance with this title and the regulations made thereunder;

15 (c) Unless the board shall have determined pursuant to any
16 regulations made by it with respect to private clubs, that such private
17 club is a bona fide private club; it being the intent of this section
18 that license shall not be granted to a club which is, or has been,
19 primarily formed or activated to obtain a license to sell liquor, but

1 solely to a bona fide private club, where the sale of liquor is
2 incidental to the main purposes of the spirits, beer, and wine private
3 club, as defined in RCW 66.04.010(7);

4 (d) Unless, in the case of a golf or country club, equal access to
5 and full enjoyment of all club facilities is provided to all members of
6 the club and to all members of the public to the same extent that
7 public use is allowed, however a golf or country club may create
8 membership classes that are not discriminatory and may conduct
9 occasional tournaments that are restricted by gender.

10 (2) The annual fee for a spirits, beer, and wine private club
11 license, whether inside or outside of an incorporated city or town, is
12 seven hundred twenty dollars per year.

13 (3) The board may issue an endorsement to the spirits, beer, and
14 wine private club license that allows up to forty nonclub, member-
15 sponsored events using club liquor. Visitors and guests may attend
16 these events only by invitation of the sponsoring member or members.
17 These events may not be open to the general public. The fee for the
18 endorsement shall be an annual fee of nine hundred dollars. Upon the
19 board's request, the holder of the endorsement must provide the board
20 or the board's designee with the following information at least
21 seventy-two hours prior to the event: The date, time, and location of
22 the event; the name of the sponsor of the event; and a brief
23 description of the purpose of the event.

24 **Sec. 2.** RCW 84.34.108 and 1999 sp.s. c 4 s 706 and 1999 c 233 s 22
25 are each reenacted and amended to read as follows:

26 (1) When land has once been classified under this chapter, a
27 notation of such classification shall be made each year upon the
28 assessment and tax rolls and such land shall be valued pursuant to RCW
29 84.34.060 or 84.34.065 until removal of all or a portion of such
30 classification by the assessor upon occurrence of any of the following:

31 (a) Receipt of notice from the owner to remove all or a portion of
32 such classification;

33 (b) Sale or transfer to an ownership, except a transfer that
34 resulted from a default in loan payments made to or secured by a
35 governmental agency that intends to or is required by law or regulation
36 to resell the property for the same use as before, making all or a
37 portion of such land exempt from ad valorem taxation;

1 (c) Sale or transfer of all or a portion of such land to a new
2 owner, unless the new owner has signed a notice of classification
3 continuance, except transfer to an owner who is an heir or devisee of
4 a deceased owner shall not, by itself, result in removal of
5 classification. The notice of continuance shall be on a form prepared
6 by the department of revenue. If the notice of continuance is not
7 signed by the new owner and attached to the real estate excise tax
8 affidavit, all additional taxes calculated pursuant to subsection (4)
9 of this section shall become due and payable by the seller or
10 transferor at time of sale. The county auditor shall not accept an
11 instrument of conveyance of classified land for filing or recording
12 unless the new owner has signed the notice of continuance or the
13 additional tax has been paid, as evidenced by the real estate excise
14 tax stamp affixed thereto by the treasurer. The seller, transferor, or
15 new owner may appeal the new assessed valuation calculated under
16 subsection (4) of this section to the county board of equalization.
17 Jurisdiction is hereby conferred on the county board of equalization to
18 hear these appeals;

19 (d) Determination by the assessor, after giving the owner written
20 notice and an opportunity to be heard, that all or a portion of such
21 land no longer meets the criteria for classification under this
22 chapter. The criteria for classification pursuant to this chapter
23 continue to apply after classification has been granted;

24 (e) Determination by the assessor, after giving the owner written
25 notice and an opportunity to be heard, that all or a portion of such
26 land is in use as a golf or country club and that the golf or country
27 club does not allow equal access to and full enjoyment of all club
28 facilities by all members of the club, and by all members of the public
29 to the extent that public use is allowed, however a golf or country
30 club may create membership classes that are not discriminatory and may
31 conduct occasional tournaments that are restricted by gender.

32 The granting authority, upon request of an assessor, shall provide
33 reasonable assistance to the assessor in making a determination whether
34 such land continues to meet the qualifications of RCW 84.34.020 (1) or
35 (3). The assistance shall be provided within thirty days of receipt of
36 the request.

37 (2) Land may not be removed from classification because of:

38 (a) The creation, sale, or transfer of forestry riparian easements
39 under RCW 76.13.120; or

1 (b) The creation, sale, or transfer of a fee interest or a
2 conservation easement for the riparian open space program under RCW
3 76.09.040.

4 (3) Within thirty days after such removal of all or a portion of
5 such land from current use classification, the assessor shall notify
6 the owner in writing, setting forth the reasons for such removal. The
7 seller, transferor, or owner may appeal such removal to the county
8 board of equalization.

9 (4) Unless the removal is reversed on appeal, the assessor shall
10 revalue the affected land with reference to full market value on the
11 date of removal from classification. Both the assessed valuation
12 before and after the removal of classification shall be listed and
13 taxes shall be allocated according to that part of the year to which
14 each assessed valuation applies. Except as provided in subsection (6)
15 of this section, an additional tax, applicable interest, and penalty
16 shall be imposed which shall be due and payable to the county treasurer
17 thirty days after the owner is notified of the amount of the additional
18 tax. As soon as possible, the assessor shall compute the amount of
19 such an additional tax, applicable interest, and penalty and the
20 treasurer shall mail notice to the owner of the amount thereof and the
21 date on which payment is due. The amount of such additional tax,
22 applicable interest, and penalty shall be determined as follows:

23 (a) The amount of additional tax shall be equal to the difference
24 between the property tax paid as "open space land", "farm and
25 agricultural land", or "timber land" and the amount of property tax
26 otherwise due and payable for the seven years last past had the land
27 not been so classified;

28 (b) The amount of applicable interest shall be equal to the
29 interest upon the amounts of such additional tax paid at the same
30 statutory rate charged on delinquent property taxes from the dates on
31 which such additional tax could have been paid without penalty if the
32 land had been assessed at a value without regard to this chapter;

33 (c) The amount of the penalty shall be as provided in RCW
34 84.34.080. The penalty shall not be imposed if the removal satisfies
35 the conditions of RCW 84.34.070.

36 (5) Additional tax, applicable interest, and penalty, shall become
37 a lien on such land which shall attach at the time such land is removed
38 from classification under this chapter and shall have priority to and
39 shall be fully paid and satisfied before any recognizance, mortgage,

1 judgment, debt, obligation or responsibility to or with which such land
2 may become charged or liable. Such lien may be foreclosed upon
3 expiration of the same period after delinquency and in the same manner
4 provided by law for foreclosure of liens for delinquent real property
5 taxes as provided in RCW 84.64.050 now or as hereafter amended. Any
6 additional tax unpaid on its due date shall thereupon become
7 delinquent. From the date of delinquency until paid, interest shall be
8 charged at the same rate applied by law to delinquent ad valorem
9 property taxes.

10 (6) The additional tax, applicable interest, and penalty specified
11 in subsection (4) of this section shall not be imposed if the removal
12 of classification pursuant to subsection (1) of this section resulted
13 solely from:

14 (a) Transfer to a government entity in exchange for other land
15 located within the state of Washington;

16 (b)(i) A taking through the exercise of the power of eminent
17 domain, or (ii) sale or transfer to an entity having the power of
18 eminent domain in anticipation of the exercise of such power, said
19 entity having manifested its intent in writing or by other official
20 action;

21 (c) A natural disaster such as a flood, windstorm, earthquake, or
22 other such calamity rather than by virtue of the act of the landowner
23 changing the use of such property;

24 (d) Official action by an agency of the state of Washington or by
25 the county or city within which the land is located which disallows the
26 present use of such land;

27 (e) Transfer of land to a church when such land would qualify for
28 exemption pursuant to RCW 84.36.020;

29 (f) Acquisition of property interests by state agencies or agencies
30 or organizations qualified under RCW 84.34.210 and 64.04.130 for the
31 purposes enumerated in those sections: PROVIDED, That at such time as
32 these property interests are not used for the purposes enumerated in
33 RCW 84.34.210 and 64.04.130 the additional tax specified in subsection
34 (4) of this section shall be imposed;

35 (g) Removal of land classified as farm and agricultural land under
36 RCW 84.34.020(2)(d);

37 (h) Removal of land from classification after enactment of a
38 statutory exemption that qualifies the land for exemption and receipt
39 of notice from the owner to remove the land from classification;

1 (i) The creation, sale, or transfer of forestry riparian easements
2 under RCW 76.13.120; or

3 (j) The creation, sale, or transfer of a fee interest or a
4 conservation easement for the riparian open space program under RCW
5 76.09.040.

6 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2001.

--- END ---