
SENATE BILL 6163

State of Washington 56th Legislature 2000 Regular Session

By Senators Fairley, Wojahn, Thibaudeau and Kohl-Welles

Read first time 01/10/2000. Referred to Committee on Judiciary.

1 AN ACT Relating to equal access to facilities of golf clubs; and
2 reenacting and amending RCW 84.34.108.

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

4 **Sec. 1.** RCW 84.34.108 and 1999 1st sp.s. c 4 s 706 and 1999 c 233
5 s 22 are each reenacted and amended to read as follows:

6 (1) When land has once been classified under this chapter, a
7 notation of such classification shall be made each year upon the
8 assessment and tax rolls and such land shall be valued pursuant to RCW
9 84.34.060 or 84.34.065 until removal of all or a portion of such
10 classification by the assessor upon occurrence of any of the following:

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

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

18 (c) Sale or transfer of all or a portion of such land to a new
19 owner, unless the new owner has signed a notice of classification

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

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

22 (e) Determination by the assessor, after giving the owner written
23 notice and an opportunity to be heard, that all or a portion of such
24 land is in use as a golf club owned or operated by a private club with
25 a membership of fifty or more and that the golf club does not allow
26 equal access to and full enjoyment of all club facilities by all
27 members of the club, and by all members of the public to the extent
28 that public use is allowed, without discrimination on the basis of sex
29 during the time when the facility is open to use by the public or by
30 members, except that use for golf may be restricted on the basis of sex
31 no more frequently than one, or part of one, weekend each calendar
32 month for each sex and no more than two, or part of two, weekdays each
33 week for each sex. If a golf club membership allows use of golf course
34 facilities by more than one adult per membership, the use must be
35 equally available to all adults entitled to use of the golf course
36 under the membership, except that use may be restricted on the basis of
37 sex as permitted in this section. Memberships that permit play during
38 restricted times may be allowed only if the restricted times apply to
39 all adults using the membership. A golf club may not offer a

1 membership or golfing privileges to a spouse of a member that provides
2 greater or less access to the golf course than is provided to that
3 person's spouse under the same or a separate membership in that club,
4 except that the terms of a membership may provide that one spouse may
5 have no right to use the golf course at any time while the other spouse
6 may have either limited or unlimited access to the golf course. A golf
7 club may have or create an individual membership category which
8 entitles a member for a reduced rate to play during restricted hours as
9 established by the club. The club must have on record a written
10 request by the member for such membership. A golf club that has food
11 or beverage facilities or services must allow equal access to those
12 facilities and services for both men and women members in all
13 membership categories at all times. Nothing in this subsection shall
14 be construed to require service or access to facilities to persons
15 under the age of twenty-one years or require any act that would violate
16 law or ordinance regarding sale, consumption, or regulation of
17 alcoholic beverages.

18 The granting authority, upon request of an assessor, shall provide
19 reasonable assistance to the assessor in making a determination whether
20 such land continues to meet the qualifications of RCW 84.34.020 (1) or
21 (3). The assistance shall be provided within thirty days of receipt of
22 the request.

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

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

26 (b) The creation, sale, or transfer of a fee interest or a
27 conservation easement for the riparian open space program under RCW
28 76.09.040.

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

34 (4) Unless the removal is reversed on appeal, the assessor shall
35 revalue the affected land with reference to full market value on the
36 date of removal from classification. Both the assessed valuation
37 before and after the removal of classification shall be listed and
38 taxes shall be allocated according to that part of the year to which
39 each assessed valuation applies. Except as provided in subsection (6)

1 of this section, an additional tax, applicable interest, and penalty
2 shall be imposed which shall be due and payable to the county treasurer
3 thirty days after the owner is notified of the amount of the additional
4 tax. As soon as possible, the assessor shall compute the amount of
5 such an additional tax, applicable interest, and penalty and the
6 treasurer shall mail notice to the owner of the amount thereof and the
7 date on which payment is due. The amount of such additional tax,
8 applicable interest, and penalty shall be determined as follows:

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

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

19 (c) The amount of the penalty shall be as provided in RCW
20 84.34.080. The penalty shall not be imposed if the removal satisfies
21 the conditions of RCW 84.34.070.

22 (5) Additional tax, applicable interest, and penalty, shall become
23 a lien on such land which shall attach at the time such land is removed
24 from classification under this chapter and shall have priority to and
25 shall be fully paid and satisfied before any recognizance, mortgage,
26 judgment, debt, obligation or responsibility to or with which such land
27 may become charged or liable. Such lien may be foreclosed upon
28 expiration of the same period after delinquency and in the same manner
29 provided by law for foreclosure of liens for delinquent real property
30 taxes as provided in RCW 84.64.050 now or as hereafter amended. Any
31 additional tax unpaid on its due date shall thereupon become
32 delinquent. From the date of delinquency until paid, interest shall be
33 charged at the same rate applied by law to delinquent ad valorem
34 property taxes.

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

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

3 (b)(i) A taking through the exercise of the power of eminent
4 domain, or (ii) sale or transfer to an entity having the power of
5 eminent domain in anticipation of the exercise of such power, said
6 entity having manifested its intent in writing or by other official
7 action;

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

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

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

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

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

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

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

29 (j) The creation, sale, or transfer of a fee interest or a
30 conservation easement for the riparian open space program under RCW
31 76.09.040.

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