

**WAC 458-15-090 Additional tax.** An additional tax shall be imposed upon the disqualification or removal from the special valuation provided for by chapter 84.26 RCW as follows:

(1) No additional tax shall be levied prior to the assessor notifying the owner by mail, return receipt requested, that the property is no longer qualified for special valuation.

(2) Except as provided for in subsection (3) of this section, an additional tax shall be due which is the sum of the following:

(a) The cost shall be multiplied by the levy rate for each year the property received the special valuation.

(b) For the year of disqualification or removal, the cost multiplied by the levy rate shall be multiplied by a fraction, the denominator of which is the number of days in the current year and the numerator of which shall be the number of days in the current year the property received the special valuation.

(c) Interest at the statutory rate on delinquent property taxes shall be added for each year of special valuation from April 30th of that year to the effective date of disqualification or removal.

(d) A penalty in the amount of twelve percent of the sum of (a), (b) and (c) of this subsection.

(3) No additional tax shall be due if the disqualification or removal resulted solely from:

(a) Expiration of the ten-year special valuation period;

(b) Sale or transfer of the property to an ownership making it exempt from taxation;

(c) Alteration or destruction through no fault of the owner; or

(d) A taking through the exercise of the power of eminent domain.

(4) The additional tax shall become a lien on the property which shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the property may become charged or liable.

(5) The additional tax shall be due and payable in full within thirty days after the tax statement is rendered by the county treasurer and shall be delinquent and subject to:

(a) The delinquent property tax rate after that date; and

(b) Foreclosure as provided for in chapter 84.64 RCW.

Such additional tax when collected shall be distributed by the county treasurer in the same manner in which current taxes applicable to the subject property are distributed.

[Statutory Authority: RCW 84.08.010(2) and 84.08.070. WSR 87-05-022 (Order PT 87-2), § 458-15-090, filed 2/13/87.]