

WAC 458-30-550 Exemption—Removal or withdrawal. (1) **Introduction.** This rule explains the process that must be followed when classified land subject to a special benefit assessment is withdrawn or removed from the farm and agricultural or timber land classifications.

(2) **General treatment of land.** After the creation of a district or the adoption and confirmation of a final assessment roll, an owner of classified farm and agricultural land or timber land who wants the land to be exempt from a special benefit assessment is not required to take any further action. The land will retain its classified status and will not be connected to the improvement(s) or be listed on the final assessment roll.

(3) **Subsequent withdrawal or removal.** If the owner initially chose for the farm and agricultural land or timber land to remain exempt, and the land is subsequently removed or withdrawn from classification, the owner will be liable for paying the special benefit assessment in the following manner:

(a) If the bonds used to fund the improvement have not been completely retired when the land is withdrawn or removed from classification, the liability will be:

(i) The amount of the special benefit assessment listed in the notice provided for in RCW 84.34.320; and

(ii) Interest on that amount, compounded annually at a rate equal to the average rate of inflation from the time the initial notice is filed by the governmental entity creating the district to the time the land is withdrawn or removed from exempt status.

(b) If the bonds used to fund the improvement in the district have been completely retired when the land is withdrawn or removed from classification, immediate payment will be due for:

(i) The amount of the special benefit assessment listed in the notice provided for in RCW 84.34.320;

(ii) Interest on that amount compounded annually at a rate equal to the average rate of inflation from the time the initial notice is filed to the time the bonds used to fund the improvement were retired; and

(iii) Interest on the total amount of (i) and (ii) at a simple per annum rate equal to the average rate of inflation from the time the bonds used to fund the improvement were retired to the time the land is withdrawn or removed from exempt status.

(4) **Withdrawal or removal of land with partial assessment.** If land is withdrawn or removed from classification and a partial special benefit assessment has been paid because the classified land was connected to a domestic water system, sewerage facility, or road improvement, the amount of partial assessment paid will be credited against the total amount due for the special benefit assessment.

(5) **Due date of special benefit assessment upon withdrawal or removal.** When land is to be withdrawn or removed from the farm and agricultural land or timber land classification and an amount for a special benefit assessment is due, this amount will be due on the date the land is withdrawn or removed from its classification. This amount will be a lien on the land prior and superior to any other lien whatsoever except for general taxes and will be enforceable in the same manner as special benefit assessments are collected by local governments.

Designation as forest land under RCW 84.33.130(1) as a result of a merger pursuant to RCW 84.34.400 that terminates the timber land

classification is not considered a removal or withdrawal of timber land under this rule.

(6) **Notice of withdrawal or removal to local government and land owner.** When farm and agricultural land or timber land is withdrawn or removed from classification, the assessor of the county in which the land is located must send a written notice of the withdrawal or removal to the local government, or its successor, that filed the original notice regarding creation of a district with the assessor. After receiving this notice, the local government must mail a written statement to the owner indicating the amount of the special benefit assessment due because the farm and agricultural land or timber land was withdrawn or removed from classification. This amount is delinquent if not paid within one hundred eighty days of the date the statement is mailed and is subject to the same interest, penalties, lien, priority, and enforcement procedures that are applicable to delinquent assessments on the final assessment roll from which the land was exempted, except the rate of interest charged must not exceed the rate provided in RCW 84.34.330.

(7) **Partial withdrawal or removal of land exempt from special benefit assessments.** If a portion of classified farm and agricultural land or timber land exempted from a special benefit assessment is withdrawn or removed from classification, the previously exempt special benefit assessment will be due only on the portion of the land being withdrawn or removed.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.08.080, 84.34.141, 84.34.360. WSR 15-03-017, § 458-30-550, filed 1/8/15, effective 2/8/15. Statutory Authority: RCW 84.08.110, 84.08.070, 84.34.141 and 84.34.360. WSR 95-21-002, § 458-30-550, filed 10/4/95, effective 11/4/95. Statutory Authority: RCW 84.08.010(2), 84.34.141 and chapter 84.34 RCW. WSR 88-23-062 (Order PT 88-12), § 458-30-550, filed 11/15/88. Statutory Authority: RCW 84.34.360. WSR 87-07-009 (Order PT 87-3), § 458-30-550, filed 3/10/87.]