

CHAPTER 87
[Engrossed House Bill No. 26]
PROPERTY TAXES--
OPEN SPACE, FARM AND TIMBER LANDS

AN ACT Relating to the taxation of property; conferring rights, powers, and duties; adding a new chapter to chapter 15, Laws of 1961 and to Title 84 RCW; and providing an effective date.

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

NEW SECTION. Section 1. The legislature hereby declares that it is in the best interest of the state to maintain, preserve, conserve and otherwise continue in existence adequate open space lands for the production of food, fiber and forest crops, and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens. The legislature further declares that assessment practices must be so designed as to permit the continued availability of open space lands for these purposes, and it is the intent of this act so to provide.

NEW SECTION. Sec. 2. As used in this act, unless a different meaning is required by the context:

(1) "Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly or (b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) retain in its natural state tracts of land of not less than five acres situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification.

(2) "Farm and agricultural land" means either (a) land in any contiguous ownership of twenty or more acres devoted primarily to ag-

gricultural uses; (b) any parcel of land five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to one hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this act; or (c) any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income of one thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this act. Agricultural lands shall also include farm woodlots of less than twenty and more than five acres and the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands."

(3) "Timber land" means land in any contiguous ownership of twenty or more acres which is devoted primarily to the growth and harvest of forest crops and which is not classified as reforestation land pursuant to chapter 84.28 RCW, or as land classified for deferred taxation under chapter 84.32 RCW. Timber land means the land only.

(4) "Current" or "currently" means as of the date on which property is to be listed and valued by the county assessor.

(5) "Owner" means the party or parties having the fee interest in land, except that where land is subject to real estate contract "owner" shall mean the contract vendee.

NEW SECTION. Sec. 3. An owner of land desiring current use assessment under this act shall make application to the county assessor upon forms prepared by the state department of revenue and supplied by the county assessor. The application shall be accompanied by a reasonable processing fee if such processing fee is established by the city or county legislative authority. Said application shall

require only such information reasonably necessary to properly classify an area of land under this act with a notarized verification of the truth thereof. Applications must be made prior to December 31, 1970 for classification to begin in the assessment year commencing January 1, 1971, and thereafter applications to the county assessor shall be made during the first four calendar months of the calendar year preceding that in which such classification is to begin: PROVIDED, That no application may be made under section 2, subsection (1) (a) of this act until after December 31, 1971.

NEW SECTION. Sec. 4. Each application for classification shall be referred by the county assessor to the county legislative body, if the land is in an unincorporated area, or to the city legislative body, if it is in an incorporated area. An application made for classification under section 2, subsection (1) (b), (2), or (3) of this act, shall be acted upon in a city or county with a comprehensive plan in the same manner in which an amendment to the comprehensive plan is processed by such city or county, and by a city or county without a comprehensive plan after a public hearing and after notice of the hearing shall have been given by one publication in a newspaper of general circulation in the city or county at least ten days before the hearing. In determining whether an application made for classification under section 2, subsection (1) (b), (2), or (3) of this act should be approved or disapproved, the granting authority may take cognizance of the benefits to the general welfare of preserving the current use of the property which is the subject of application, and may consider whether or not preservation of current use of the land will (a) conserve or enhance natural or scenic resources, (b) protect streams or water supplies, (c) promote conservation of soils, wetlands, beaches or tidal marshes, (d) enhance the value of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces, (e) enhance recreation opportunities, (f) preserve historic sites, (g) maintain farm and agricultural land, or (h) affect any other factors relevant in

weighing benefits to the general welfare of preserving the current use of the property against the potential loss in revenue which may result from granting the application: PROVIDED, That the granting authority may approve the application with respect to only part of the land which is the subject of the application: PROVIDED FURTHER, That if any part of the application is denied, the applicant may withdraw the entire application: AND PROVIDED FURTHER, That the granting authority in approving in part or whole an application may also require that certain conditions be met, including but not limited to the granting of easements: AND PROVIDED FURTHER, That the granting or denial of the application for current use assessment is a legislative determination and shall be reviewable only for arbitrary and capricious actions.

NEW SECTION. Sec. 5. (1) The granting authority shall immediately notify the county assessor and the applicant of its approval or disapproval which shall in no event be more than six months from the receipt of said application. No land shall be considered qualified under this act until an application in regard thereto has been approved by the appropriate legislative authority.

(2) When the granting authority finds that land qualifies under this act, it shall file notice of the same with the assessor within ten days. The assessor shall, as to any such land, make a notation each year on the assessment list and the tax roll of the assessed value of such land for the use for which it is classified in addition to the assessed value of such land were it not so classified.

(3) Within ten days following receipt of the notice from the granting authority that such land qualifies under this act, the assessor shall submit such notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

(4) The assessor shall also file notice of both such value with the county treasurer, who shall record such notice in the place and manner provided for recording delinquent taxes.

NEW SECTION. Sec. 6. In determining the true and fair value of open space land, farm and agriculture land, and timber land, which has been classified as such under the provisions of this act, the assessor shall consider only the use to which such property and improvements is currently applied and shall not consider potential uses of such property. The assessor shall compute the assessed value of such property by using the same assessment ratio which he applies generally in computing the assessed value of other property: PROVIDED, That the assessed valuation of open space land with no current use shall be not less than that which would result if it were to be assessed for agricultural uses.

NEW SECTION. Sec. 7. When land has once been classified under this act, it shall remain under such classification and shall not be applied to other use for at least ten years from the date of classification and shall continue under such classification until and unless withdrawn from classification after notice of request for withdrawal shall be made by the owner. During any year after seven years of the initial ten-year classification period have elapsed, notice of request for withdrawal, which shall be irrevocable, may be given by the owner to the county assessor or assessors of the county or counties in which such land is situated. Within seven days the county assessor shall transmit one copy of such notice to the legislative body which originally approved the application. The county assessor or assessors, as the case may be, shall, when three assessment years have elapsed following the date of receipt of such notice, withdraw such land from such classification: PROVIDED, That the county treasurer shall impose and collect upon the property for the seven years last past an amount which would be the difference between the property tax paid as "open space land", "farm and agricultural land", or "timber land" and the amount of property tax otherwise due and payable had the land not been so classified, and the owner shall be liable therefor, and the same may be collected, as in the case of any other property taxes levied against the land: PROVIDED FURTHER, That the

county treasurer shall impose and collect interest upon the amounts of such additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty each year if the land had been assessed at a value computed without regard to this act: PROVIDED, That agreement to tax according to use shall not be considered to be a contract and can be abrogated at any time by the state in which event no penalty shall be imposed.

NEW SECTION. Sec. 8. When land which has been assessed under this act as open space land, farm and agricultural land, or timber land is applied to some other use, except through compliance with section 7 of this act, or except as a result of the exercise of the power of eminent domain, or except as a result of a sale to a public body, the owner shall within sixty days notify the county assessor of such change in use and additional real property tax shall be imposed upon such land in an amount equal to the sum of the following:

(1) The total amount, if any, which would be the difference between the property tax paid as "open space land", "farm and agricultural land", or "timber land", and the property tax otherwise due and payable had the land not been so classified during a maximum of twenty years for timber land, or fourteen years for other land preceding the year in which the assessor extends such additional tax on the tax roll; plus

(2) A penalty amounting to twenty percent of the amount determined in subsection (1) of this section; plus

(3) Interest upon the amounts of such additional tax and penalty until paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty each year if the land had been assessed at a value computed without regard to this act.

(4) The provisions of subsections (1), (2) and (3) of this section shall not apply in the event that the change in use results from the sale of land classified under this act within two years after

the death of the owner of at least fifty percent of such land.

NEW SECTION. Sec. 9. The additional tax and penalties, if any, provided by sections 7 and 8 of this act shall be extended on the tax roll and shall be, together with the interest thereon, a lien on the land to which such tax applies as of January 1st of the year for which such additional tax is imposed. Such lien shall have priority as provided in chapter 84.60 RCW: PROVIDED, That for purposes of all periods of limitation of actions specified in Title 84 RCW, the year in which the tax became payable shall be as specified in section 10 of this act.

NEW SECTION. Sec. 10. The additional tax, penalties, and/or interest provided by sections 7 and 8 of this act shall be payable in full on or before April 30th following the date which the treasurer's statement therefor is rendered. Such additional tax when collected shall be distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed.

NEW SECTION. Sec. 11. The owner of any land as to which additional tax is imposed as provided in section 8 of this act shall have with respect to valuation of the land and imposition of the additional tax all remedies provided by Title 84 RCW.

NEW SECTION. Sec. 12. The assessor shall at all times be authorized to demand and receive reports by registered or certified mail from owners of land classified under this act. If the owner shall fail, after ninety days' notice in writing by certified mail sent to the address specified for notices given pursuant to section 10, chapter 146, Laws of 1967, extraordinary session, to comply with such demand, the assessor may immediately withdraw the land from classification and apply the penalties provided in section 8 of this act.

NEW SECTION. Sec. 13. Nothing in this act shall be construed as in any manner affecting the method for valuation of timber standing on timber land which has been classified under this act and such timber shall continue to be valued by the assessor in accordance with

chapter 249, Laws of 1963.

NEW SECTION. Sec. 14. The department of revenue of the state of Washington shall make such rules and regulations consistent with the provisions of this act as shall be necessary or desirable to permit its effective administration.

NEW SECTION. Sec. 15. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 16. The provisions of this act shall take effect on January 1, 1971.

NEW SECTION. Sec. 17. There is added to chapter 15, Laws of 1961 and to Title 84 RCW a new chapter to consist of sections 1 through 17 of this act.

Passed the House February 10, 1970
Passed the Senate February 10, 1970
Approved by the Governor February 20, 1970
Filed in Office of Secretary of State February 24, 1970

CHAPTER 88
[Engrossed Substitute House Bill No. 51]
WATER POLLUTION--
OIL DISCHARGES--LIABILITY--PENALTIES

AN ACT Relating to water pollution; amending section 1, chapter 133, Laws of 1969 ex. sess. and RCW 90.48.320; amending section 2, chapter 133, Laws of 1969 ex. sess. and RCW 90.48.325; amending section 3, chapter 133, Laws of 1969 ex. sess. and RCW 90.48.330; amending section 4, chapter 133, Laws of 1969 ex. sess. and RCW 90.48.335; amending section 7, chapter 133, Laws of 1969 ex. sess. and RCW 90.48.350; amending section 10, chapter 133, Laws of 1969 ex. sess. and RCW 90.48.315; amending section 5, chapter 133, Laws of 1969 ex. sess. and RCW 90.48.340; amending section 11, chapter 216, Laws of 1945 as amended by section 6, chapter 13, Laws of 1967 and RCW 90.48.035; amending sections 13 and 14, chapter 139, Laws of 1967 ex. sess. and RCW 90.48.142 and 90.48.144; amending section 6,