Notice of Request to Remove Current Use Assessment Classification

Chapter 84.34 RCW

To the _____ County Assessor.

I, _____, hereby request the removal of current use classification granted under Chapter 84.34 RCW from the following described property as of _____ (date).

Said property is presently classified as: ☐ Open Space Land ☐ Farm and Agricultural Land ☐ Timber Land

and was filed under County Auditor's Recording _____

Assessor's Parcel or Tax Lot Number(s): _____

Legal description of area from which removal of classification is requested:

_____

_____

_____

This request is for:

☐ All

☐ A portion of the classified land area

I acknowledge that I am aware of the additional tax liability that will be imposed when classification is removed from the above described land.

1. The additional tax to be collected shall consist of an amount equal to the difference between the property tax that was levied on the current use value and the tax that would have been levied on its true and fair value for the last seven years, or the number of years the land was classified, whichever is less, in addition to the portion of the tax year when the removal occurs, plus interest at the rate charged on delinquent taxes specified in RCW 84.56.020 from April 30 of the year when the tax could have been paid without penalty to the date when said tax is paid.
2. A penalty equal to 20% of the sum of the additional tax and interest specified in Item (1) above shall be collected when land is removed from current use classification unless the land had been classified at least 10 years.
3. The additional tax, interest and penalty shall not be imposed if removal of classification resulted solely from:
   a. Transfer to a governmental entity in exchange for other land located within the State of Washington;
   b. A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power in anticipation of the exercise of such power and having manifested its intent in writing or by other official action;
   c. A natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
   d. Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land;
   e. Transfer to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020;
   f. Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections. RCW 84.34.108(6)(f);
   g. Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f);
   h. Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification;
   i. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
   j. The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040;
   k. The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993. The date of death shown on a death certificate is the date used; or
   l. The discovery that the land was classified in error through no fault of the owner.

Signature of Property Owner	Date	Signature of Property Owner	Date
Address		City, State, Zip Code	

Assessor Use Only

If the parcel subject to this document is considered contiguous, as defined in RCW 84.34.020(6), with other parcels having different ownerships, verify all remaining classified parcels with different ownerships are still:

☐ Adjoining

☐ Being managed as part of a single operation

☐ Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

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