

RCW 84.34.330 Special benefit assessments for farm and agricultural land or timberland—Withdrawal from classification or change in use—Liability—Amount—Due date—Lien. (1) Whenever farm and agricultural land or timberland has once been exempted from special benefit assessments under RCW 84.34.320, and except as provided in subsection (2) of this section, any withdrawal or removal from classification as farm and agricultural land or timberland under chapter 84.34 RCW results in the following:

(a) If the bonds used to fund the improvement in the local improvement district have not been completely retired, the land immediately becomes liable for: (i) The amount of the special benefit assessment listed in the notice provided for in RCW 84.34.320; plus (ii) interest on the amount determined in (a)(i) of this subsection (1), compounded annually at a rate equal to the average rate of inflation from the time the initial notice is filed by the governmental entity that created the local improvement district as provided in RCW 84.34.320 to the time the land is withdrawn or removed from the exemption category provided by this chapter.

(b) If the bonds used to fund the improvement in the local improvement district have been completely retired, the land immediately becomes liable for: (i) The amount of the special benefit assessment listed in the notice provided for in RCW 84.34.320; plus (ii) interest on the amount determined in (b)(i) of this subsection (1) compounded annually at a rate equal to the average rate of inflation from the time the initial notice is filed by the governmental entity that created the local improvement district as provided in RCW 84.34.320, to the time the bonds used to fund the improvement have been retired; plus (iii) interest on the total amount determined in (b)(i) and (ii) of this subsection (1) at a simple per annum rate equal to the average rate of inflation from the time the bonds used to fund the improvement have been retired to the time the land is withdrawn or removed from the exemption category provided by this chapter.

(c) The amount payable under this section becomes due on the date the land is withdrawn or removed from its farm and agricultural land or timberland classification and is [must be] a lien on the land prior and superior to any other lien whatsoever except for the lien for general taxes, and is enforceable in the same manner as the collection of special benefit assessments are enforced by that local government.

(2) Designation as forestland under RCW 84.33.130(1) as a result of a merger of programs adopted under RCW 84.34.400 is not considered a withdrawal, removal, or a change in use under this section. [2014 c 137 s 9; 2014 c 97 s 314; 1992 c 52 s 17; 1979 c 84 s 4.]

Reviser's note: This section was amended by 2014 c 97 s 314 and by 2014 c 137 s 9, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).