

WAC 458-30-305 Due date of additional tax, interest, and penalty upon withdrawal or removal. (1) **Introduction.** This rule specifies the date upon which the additional tax, interest, and, if appropriate, penalty are due when land is withdrawn or removed from classification under chapter 84.34 RCW. This rule also explains the consequences of failure to timely pay these charges.

(2) **General rule - Payable within thirty days of removal or withdrawal.** No later than thirty days after the date the treasurer mails or gives the owner written notice that the land will be removed from classification with the amount of additional tax, interest, and penalty due, the total amount owing must be paid, except in the case of a sale or transfer. The notice must list the amount of additional tax, interest, and penalty owed, as well as the date on which the total amount must be paid.

(3) **Exception to general rule - Payable on date of sale or transfer.** If classified land is to be removed because of a sale or transfer, additional tax, interest, and penalty, if owed, must be paid at the time of sale or transfer.

(4) **Failure to timely pay - Delinquency.** Any additional tax, interest, or penalty that is unpaid on its due date is delinquent. Interest is charged on the total amount due at the same rate that is applied by law to delinquent property taxes (see RCW 84.56.020). Interest accrues from the date of the delinquency until the date the total amount is paid in full.

(5) **Additional tax, interest, and penalty constitute a lien.** When land is withdrawn or removed from classification, the amount of additional tax, interest, and penalty becomes a lien on the land that attaches on the date of withdrawal or removal.

(a) This lien has priority to and must be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the land may become charged or liable.

(b) The lien may be foreclosed at the same time and in the same manner as liens for delinquent real property taxes are foreclosed under RCW 84.64.050.

[Statutory Authority: RCW 84.34.141. WSR 01-24-030, § 458-30-305, filed 11/27/01, effective 12/28/01. Statutory Authority: RCW 84.08.110, 84.08.070, 84.34.141 and 84.34.360. WSR 95-21-002, § 458-30-305, filed 10/4/95, effective 11/4/95. Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 90-24-087, § 458-30-305, filed 12/5/90, effective 1/5/91. Statutory Authority: RCW 84.08.010(2), 84.34.141 and chapter 84.34 RCW. WSR 88-23-062 (Order PT 88-12), § 458-30-305, filed 11/15/88.]