

RCW 84.34.035 Applications for current use classification—Approval or denial—Appeal—Duties of assessor upon approval. The assessor shall act upon the application for current use classification of farm and agricultural lands under RCW 84.34.020(2), with due regard to all relevant evidence. The application shall be deemed to have been approved unless, prior to the first day of May of the year after such application was mailed or delivered to the assessor, the assessor shall notify the applicant in writing of the extent to which the application is denied. An owner who receives notice that his or her application has been denied may appeal such denial to the board of equalization in the county where the property is located. The appeal shall be filed in accordance with RCW 84.40.038. Within ten days following approval of the application, the assessor shall submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property. The assessor shall retain a copy of all applications.

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. [2001 c 185 § 6; 1992 c 69 § 5; 1973 1st ex.s. c 212 § 4.]

Application—2001 c 185 §§ 1-12: See note following RCW 84.14.110.