

**RCW 84.34.060 Determination of true and fair value of classified land—Computation of assessed value.** In determining the true and fair value of open space land and timberland, which has been classified as such under the provisions of this chapter, 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 assessed valuation of open space land shall not be less than the minimum value per acre of classified farm and agricultural land except that the assessed valuation of open space land may be valued based on the public benefit rating system adopted under RCW 84.34.055: PROVIDED FURTHER, That timberland shall be valued according to chapter 84.33 RCW. In valuing any tract or parcel of real property designated and zoned under a comprehensive plan adopted under chapter 36.70A RCW as agricultural, forest, or open space land, the appraisal shall not be based on similar sales of parcels that have been converted to nonagricultural, nonforest, or nonopen-space uses within five years after the sale. [1997 c 429 § 32; 1992 c 69 § 8; 1985 c 393 § 2; 1981 c 148 § 10; 1973 1st ex.s. c 212 § 7; 1970 ex.s. c 87 § 6.]

**Severability—1997 c 429:** See note following RCW 36.70A.3201.

**Purpose—Severability—Effective dates—1981 c 148:** See notes following RCW 84.33.130.