

**RCW 84.34.340 Special benefit assessments for farm and agricultural land or timberland—Withdrawal or removal from classification—Notice to local government—Statement to owner of amounts payable—Delinquency date—Enforcement procedures. (1)**

Whenever farm and agricultural land or timberland is withdrawn or removed from its current use classification as farm and agricultural land or timberland, except as provided in subsection (2) of this section, the county assessor of the county in which the land is located must give written notice of the withdrawal or removal to the local government or its successor that filed with the assessor the notice required by RCW 84.34.320. Upon receipt of the notice from the assessor, the local government must mail a written statement to the owner of the land for the amounts payable as provided in RCW 84.34.330. The amounts due are delinquent if not paid within one hundred eighty days after the date of mailing of the statement, and are subject to the same interest, penalties, lien priority, and enforcement procedures that are applicable to delinquent assessments on the assessment roll from which that land had been exempted, except that the rate of interest charged may not exceed the rate provided in RCW 84.34.330.

(2) Designation as forestland under RCW 84.33.130(1) as a result of a merger adopted under RCW 84.34.400 is not considered a withdrawal or removal under this section. [2014 c 137 § 10; 1992 c 52 § 18; 1979 c 84 § 5.]