

# Property Tax

## Special Notice



December 20, 2017

### **Legislative Update – Eliminating the requirement that an owner must give a 2-year notice to withdraw land from classification in the Current Use Program.**

The 2017 Legislature passed [Substitute House Bill \(SHB\) 1747](#), which took effect July 23, 2017.

The bill revises certain requirements for landowners who withdraw land from a current use classification in the Current Use Program (Program) under chapter 84.34 RCW.

#### **What changes does SHB 1747 make?**

The bill eliminates the requirement that an owner must give a two-year notice to withdraw land from the Program, as long as the land has been in the Program for at least 10 years.

The bill further:

- Allows a withdrawal request to be made immediately when the land has been classified for at least ten years.
- No longer requires a two-year waiting period or advance notice by the owner to the assessor to waive the 20 percent penalty on the additional tax and interest.
- Does not permit withdrawal of the land from the program if the assessor has given the owner written notice of removal because the land no longer meets the criteria for classification.

**Example 1:** An owner's land has been in the Current Use Program for more than 10 years. The owner submits a request to withdraw all or a portion of the land using Department of Revenue (Department) form REV 640027e *Notice of Request to Withdraw* (available through the assessor, or on the Department's website).

Once the form is completed and signed, the assessor confirms the land was classified for the minimum 10-year period. Then the assessor withdraws the land from the program using the date stated on the withdrawal notice. The assessor calculates the additional tax and interest. The 20 percent penalty does not apply.

**Example 2:** If an assessor gives written notice of removal of land from the program, as provided in [RCW 84.34.108\(1\)\(d\)\(i\)](#), before the owner requests a withdrawal from classification, the land will be subject to the additional tax, interest, and 20 percent penalty.

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