

WAC 458-30-520 Notification of district—Certification by assessor—Estimate by district. (1) **Introduction.** This rule explains the procedures that follow the creation of a district.

(2) **Notice to assessor and legislative authority.** Upon creation of a district, the local government must immediately notify the assessor and legislative authority of the county where the district is located of its creation.

(3) **Assessor duties.** Upon receipt of notification that a district has been created, the assessor must certify in writing to the district whether or not classified farm and agricultural or timber land is within its boundaries.

(a) If there is any classified farm and agricultural or timber land within the district boundaries, the assessor must certify what land is within its boundaries by providing parcel numbers and legal descriptions of the property.

(b) If any owner of land within the created district has timely filed, as of December 31st, an application for classification or reclassification as farm and agricultural or timber land and no action has been taken, the assessor will report the status of the pending application(s) to the district. The assessor must:

(i) Take immediate action to render a decision for the approval or denial of any farm and agricultural land application and encourage the appropriate granting authority to render a decision for the approval or denial of any pending timber land application;

(ii) Inform the district that any decision regarding classification or reclassification as farm and agricultural land is appealable under RCW 84.34.035 and any decision regarding classification or reclassification as timber land is appealable under RCW 84.34.041; and

(iii) If approved, the assessment of farm and agricultural land and timber land in its classified status will be effective as of January 1st of the year following application.

(4) **District duties.** The district, upon receipt of the assessor's certification required by subsection (3) of this rule, must notify the assessor and the legislative authority of the extent to which classified lands may be subject to a partial assessment for connection to the service provided by the improvement(s). The estimate will be determined by WAC 458-30-560.

(5) **If land is removed or withdrawn from classification.** The assessor must notify the district when any farm and agricultural land or timber land is removed or withdrawn from classification. Designation as forest land under RCW 84.33.130(1) as a result of a merger pursuant to RCW 84.34.400 terminating the timber land classification is not considered a removal or withdrawal of timber land under this rule.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.08.080, 84.34.141, 84.34.360. WSR 15-03-017, § 458-30-520, filed 1/8/15, effective 2/8/15. Statutory Authority: RCW 84.08.110, 84.08.070, 84.34.141 and 84.34.360. WSR 95-21-002, § 458-30-520, filed 10/4/95, effective 11/4/95. Statutory Authority: RCW 84.08.010(2), 84.34.141 and chapter 84.34 RCW. WSR 88-23-062 (Order PT 88-12), § 458-30-520, filed 11/15/88. Statutory Authority: RCW 84.34.360. WSR 87-07-009 (Order PT 87-3), § 458-30-520, filed 3/10/87.]