

CITY OF REDMOND, WASHINGTON

ORDINANCE NO. 576

AN ORDINANCE, establishing methods and procedures for processing applications for current use assessment pursuant to RCW Chapter 84.34 within the City of Redmond; and adopting portions of RCW Chapter 84.34 by reference.

WHEREAS, the Washington State Legislature has declared that it is in the best interest of the state to maintain, preserve, conserve and otherwise continue in existence adequate open space lands for the production of food, fiber, and forest crops, and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens and has further declared that assessment practices must be so designed as to permit the continued availability of open space lands for these purposes; and

WHEREAS, the City of Redmond is desirous of establishing an orderly procedure for receiving, reviewing, and acting upon applications for current use assessment, NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF REDMOND DO ORDAIN AS FOLLOWS:

Section 1. Intent. It is the intent of this ordinance to implement RCW 84.34 by establishing procedures, rules and fees for the consideration of applications for current use assessment.

Section 2. Applications for current use assessment. An owner of land desiring current use assessment shall make application therefor upon forms prepared by the State Department of Revenue and supplied by the County Assessor pursuant to RCW 84.34.030 and shall include such information as is deemed reasonably necessary by the Redmond Planning Department to properly classify an area of land pursuant to this ordinance.

Section 3. Fees. The applicant shall pay to the City a processing fee of fifty dollars for each separate parcel of land.

Section 4. Filing dates. Applications shall be made during the first four calendar months of the calendar year preceding that in which classification is to begin.

Section 5. Acceptance of application. When it is found that an application meets the filing requirements of the Planning Department, it shall be accepted and a file number assigned to said application.

Section 6. Public hearing. Upon receipt of a sufficient application, the Planning Director shall set a date for a public hearing to be held by the Planning Commission.

Section 7. Notice of public hearing. Notice of the time, place and nature of the public hearing shall be given by publication in the official newspaper of the City of Redmond not less than ten days prior to the hearing date. The applicant shall also be notified of the time and place of the public hearing.

Section 8. Report by Planning Department. The Planning Department shall make an investigation of the facts bearing upon each application to determine its consistency with RCW Chapter 84.34, the Redmond Comprehensive Plan, and the provisions of this ordinance. The Planning Department shall submit a report summarizing its findings and stating its recommendations to the Planning Commission prior to the hearing.

Section 9. Planning Commission action. After conducting a public hearing and examining available information, the Planning Commission may recommend that the City Council approve the application with such conditions, modifications and restrictions as it finds necessary to make the application carry out the intent of RCW Chapter 84.34, the Redmond Comprehensive Plan, and this ordinance. A report of findings and recommendations shall be transmitted to the City Council within twenty days of the conclusion of the hearing.

Section 10. City Council action. The Council, after considering the Planning Commission's report and any additional information that it may request, may by resolution, affirm, modify or reject the recommendations of the Planning Commission. Any resolution for approval shall constitute authorization for the Mayor to sign the Open Space Taxation Agreement and cause it to be filed with the King County Assessor, provided, however, that the applicant may withdraw the entire application in the event that any portion is denied, provided further, that the Council may also require that certain conditions be met, including without limitation the granting of easements.

Section 11. State statutes adopted by reference. The following statutes of the State of Washington are hereby adopted by this reference thereto:

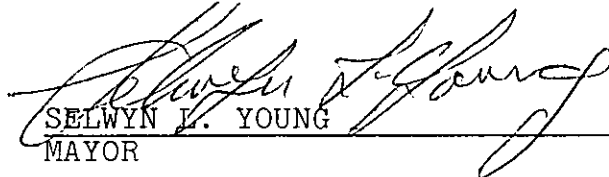
RCW 84.34.010	RCW 84.34.050
RCW 84.34.020	RCW 84.34.070
RCW 84.34.030	RCW 84.34.900
RCW 84.34.040	

The City Clerk shall authenticate and record a copy of the foregoing state statutes along with this ordinance and shall keep no less than three copies of such state statutes on file for use and examination by the public.


Section 12. Effective date. This ordinance shall take effect and be in force five (5) days after its publication in the manner required by law.

PASSED by the Council of the City of Redmond, Washington, at a regular meeting thereof, and APPROVED by the Mayor this 21st day of March, 1972.

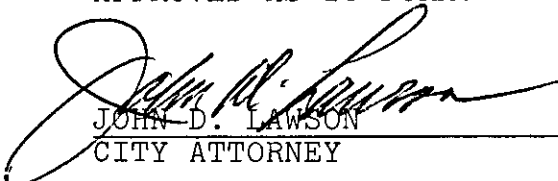
CITY OF REDMOND


SELWYN L. YOUNG
MAYOR

ATTEST:


ELEANOR J. HAYDEN
CITY CLERK

APPROVED AS TO FORM:


JOHN D. LAWSON
CITY ATTORNEY

Published in the Sammamish Valley News on 3-29-72.

84.28.130 PROPERTY TAXES

84.28.130 Agreements between department and owners for assessment and taxation

Repealed by Laws 1963 ch 214 § 15.

84.28.140 Collection of yield tax—Delinquency—Lien

Upon receipt of a report of cutting or upon determination of the amount cut as provided in this chapter the county assessor shall assess and tax against the owner of such lands the amount of yield tax due on account of such cutting; and shall forthwith transmit to the county treasurer a record of such tax; and the county treasurer shall thereupon enter the amount of such yield tax on his records against such lands and their owner; and such yield tax shall thereupon become a lien against such lands and also against the forest material cut thereon and against any other real or personal property owned by such owner, which shall become delinquent unless paid on or before the fifteenth day of March following the date when such report is made, or should have been made. The lien of such tax shall be superior and paramount to all other liens, taxes, assessments and encumbrances, and if not paid before the same becomes delinquent, may be collected by seizure and sale of such forest material, or any other personal property of such owner, in the same manner as personal property is seized and sold for delinquent taxes under the general tax laws; and the lien of said tax against the lands from which such forest materials are cut, or any other real property of such owner, may be foreclosed and land sold for delinquent taxes under the general tax laws of the state. Said tax, if not otherwise collected, may be collected by means of an action instituted in the superior court of the county in which are situated the lands from which such forest materials are cut, against such owner by the prosecuting attorney in behalf of the county, in which the lands are situated from which such forest materials are cut. Any person, firm, or corporation buying any forest material on which the yield tax herein provided has not been paid shall be liable for the payment of said tax and the amount thereof may be collected from such person, firm or corporation by seizure and sale of any real or personal property belonging to such person, firm or corporation in the same manner in which real or personal property, respectively is seized and sold for delinquent taxes under the general tax laws of the state; and said tax, if not otherwise collected, may be collected by means of an action instituted in the superior court of the county in which are situated the lands from which such forest materials are cut, against such person, firm or corporation, by the prosecuting attorney in behalf of the county in which the lands are situated from which such forest materials are cut. All taxes collected under the provisions of this chapter shall be paid to the county treasurer of the county in which the lands are situated from which such forest materials are cut, and shall be paid into the same fund and distributed by the county treasurer in the same proportions as the general taxes on other property in the same taxing district are paid and distributed in the year in which such payment or collection is made. [Amended by Laws 1963 ch 214 § 13.]

84.28.160 Rules and regulations authorized

The department and the commission, respectively, shall have power to make such rules and regulations as they shall deem necessary or advisable in the exercise of the powers and performance of the duties imposed upon them by this chapter. [Amended by Laws 1963 ch 214 § 14.]

84.34.020 PROPERTY TAXES

84.32.020 Forest crops taxable as personally, land as realty—Basis of assessment—Limitation on distraint

Ops Atty Gen 63-64 No. 53 (prohibition against proration to county, schools, and junior taxing districts, of cost of appraisal of forestry land and timber, for tax assessment purposes, by private forestry firm).

CHAPTER 84.34—OPEN SPACE, AGRICULTURAL, AND TIMBER LANDS—CURRENT USE ASSESSMENT

Sections	Sections
84.34.010 Legislative declaration.	84.34.050 Change in use.
84.34.020 Definitions.	84.34.060 Extension of additional tax and penalties on tax roll—Lien.
84.34.030 Applications for current use assessment—Forms—Fee	84.34.100 Payment of additional tax, penalties, and/or interest.
84.34.040 Referral of application to proper legislative body—Approval or disapproval—Factors—Review.	84.34.110 Remedies available to owner liable for additional tax.
84.34.050 Notice of approval or disapproval—Procedure when approval granted.	84.34.120 Valuation of timber not affected.
84.34.060 Determination of true and fair value of classified land—Computation of assessed value.	84.34.140 Rules and regulations.
84.34.070 Withdrawal from classification.	84.34.900 Severability—1970 1st ex.s. c 87.
	84.34.910 Effective date—1970 1st ex.s. c 87.

84.34.010 Legislative declaration

The legislature hereby declares that it is in the best interest of the state to maintain, preserve, conserve and otherwise continue in existence adequate open space lands for the production of food, fiber and forest crops, and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens. The legislature further declares that assessment practices must be so designed as to permit the continued availability of open space lands for these purposes, and it is the intent of this chapter so to provide. [Enacted Laws 2d Ex Sess 1970 ch ST § 1, effective January 1, 1971.]

Am Jur Taxation §§ 650, 696.
CJS Taxation § 405.
Key Number Digests: Taxation ¶339.

84.34.020 Definitions

As used in this chapter, unless a different meaning is required by the context:

- (1) "Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly or (b) any land area, the preservation of which in its present use would
- (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) retain in its natural state tracts of land of not less than five

acres situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification.

(2) "Farm and agricultural land" means either (a) land in any contiguous ownership of twenty or more acres devoted primarily to agricultural uses; (b) any parcel of land five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to one hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this act; or (c) any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income of one thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this act. Agricultural lands shall also include farm woodlots of less than twenty and more than five acres and the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands."

(3) "Timber land" means land in any contiguous ownership of twenty or more acres which is devoted primarily to the growth and harvest of forest crops and which is not classified as reforestation land pursuant to chapter 84.28 RCW, or as land classified for deferred taxation under chapter 84.32 RCW. Timber land means the land only.

(4) "Current" or "currently" means as of the date on which property is to be listed and valued by the county assessor.

(5) "Owner" means the party or parties having the fee interest in land, except that where land is subject to real estate contract "owner" shall mean the contract vendee. [Enacted Laws 2d Ex Sess 1970 ch 87 § 2, effective January 1, 1971.]

84.34.030 Applications for current use assessment—Forms—Fee—Times for making

An owner of land desiring current use assessment under this chapter shall make application to the county assessor upon forms prepared by the state department of revenue and supplied by the county assessor. The application shall be accompanied by a reasonable processing fee. If such processing fee is established by the city or county legislative authority. Said application shall require only such information reasonably necessary to properly classify an area of land under this chapter with a notarized verification of the truth thereof. Applications must be made prior to December 31, 1970, for classification to begin in the assessment year commencing January 1, 1971, and thereafter applications to the county assessor shall be made during the first four calendar months of the calendar year preceding that in which such classification is to begin: *Provided*, That no application may be made under RCW 84.34.020 (1) (a) until after December 31, 1971. [Enacted Laws 2d Ex Sess 1970 ch 87 § 3, effective January 1, 1971.]

84.34.040 Referral of application to proper legislative body—Approval or disapproval—Factors—Review

Each application for classification shall be referred by the county assessor to the county legislative body, if the land is in an unincorporated area, or

to the city legislative body, if it is in an incorporated area. An application made for classification under RCW 84.34.020(1) (b), (2), or (3), shall be acted upon in a city or county with a comprehensive plan in the same manner in which an amendment to the comprehensive plan is processed by such city or county, and by a city or county without a comprehensive plan after a public hearing and after notice of the hearing shall have been given by one publication in a newspaper of general circulation in the city or county at least ten days before the hearing. In determining whether an application made for classification under RCW 84.34.020(1) (b), (2), or (3) should be approved or disapproved, the granting authority may take cognizance of the benefits to the general welfare of preserving the current use of the property which is the subject of application, and may consider whether or not preservation of current use of the land will (a) conserve or enhance natural or scenic resources, (b) protect streams or water supplies, (c) promote conservation of soils, wetlands, beaches or tidal marshes, (d) enhance the value of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces, (e) enhance recreation opportunities, (f) preserve historic sites, (g) maintain farm and agricultural land, or (h) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of the property against the potential loss in revenue which may result from granting the application: *Provided*, That the granting authority may approve the application with respect to only part of the land which is the subject of the application: *Provided further*, That if any part of the application is denied, the applicant may withdraw the entire application: *And provided further*, That the granting authority in approving in part or whole an application may also require that certain conditions be met, including but not limited to the granting of easements: *And provided further*, That the granting or denial of the application for current use assessment is a legislative determination and shall be reviewable only for arbitrary and capricious actions. [Enacted Laws 2d Ex Sess 1970 ch 87 § 4, effective January 1, 1971.]

84.34.050 Notice of approval or disapproval—Procedure when approval granted

(1) The granting authority shall immediately notify the county assessor and the applicant of its approval or disapproval which shall in no event be more than six months from the receipt of said application. No land shall be considered qualified under this chapter until an application in regard thereto has been approved by the appropriate legislative authority.

(2) When the granting authority finds that land qualifies under this chapter, it shall file notice of the same with the assessor within ten days. 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.

(3) Within ten days following receipt of the notice from the granting authority that such land qualifies under this chapter, the assessor shall submit such notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

(4) The assessor shall also file the notice of both such value with the county treasurer, who shall record such notice in the place and manner provided for recording delinquent taxes. [Enacted Laws 2d Ex Sess 1970 ch 87 § 5, effective January 1, 1971.]

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**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, farm and agriculture land, and timber land, 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 assessor shall compute the assessed value of such property by using the same assessment ratio which he applies generally in computing the assessed value of other property: *Provided*, That the assessed valuation of open space land with no current use shall be not less than that which would result if it were to be assessed for agricultural uses. [Enacted Laws 2d Ex Sess 1970 ch S7 § 6, effective January 1, 1971.]

84.34.070 Withdrawal from classification

When land has once been classified under this chapter, it shall remain under such classification and shall not be applied to other use for at least ten years from the date of classification and shall continue under such classification until and unless withdrawn from classification after notice of request for withdrawal shall be made by the owner. During any year after seven years of the initial ten-year classification period have elapsed, notice of request for withdrawal, which shall be irrevocable, may be given by the owner to the county assessor or assessors of the county or counties in which such land is situated. Within seven days the county assessor shall transmit one copy of such notice to the legislative body which originally approved the application. The county assessor or assessors, as the case may be, shall, when three assessment years have elapsed following the date of receipt of such notice, withdraw such land from such classification: *Provided*, That the county treasurer shall impose and collect upon the property for the seven years last past an amount which would be the difference between the property tax paid as "open space land", "farm and agricultural land", or "timber land" and the amount of property tax otherwise due and payable had the land not been so classified, and the owner shall be liable therefor, and the same may be collected, as in the case of any other property taxes levied against the land: *Provided further*, That the county treasurer shall impose and collect interest upon the amounts of such additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty each year if the land had been assessed at a value computed without regard to this chapter: *Provided*, That agreement to tax according to use shall not be considered to be a contract and can be abrogated at any time by the state in which event no penalty shall be imposed. [Enacted Laws 2d Ex Sess 1970 ch S7 § 7, effective January 1, 1971.]

84.34.080 Change in use

When land which has been assessed under this act as open space land, farm and agricultural land, or timber land is applied to some other use, except through compliance with RCW 84.34.070, or except as a result of the exercise of the power of eminent domain, or except as a result of a sale to a public body, the owner shall within sixty days notify the county assessor of such change in use and additional real property tax shall be imposed upon such land in an amount equal to the sum of the following:

- (1) The total amount, if any, which would be the difference between the property tax paid as "open space land", "farm and agricultural land", or "timber land", and the property tax otherwise due and payable had the land not been so classified during a maximum of twenty years for timber land, or

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fourteen years for other land preceding the year in which the assessor extends such additional tax on the tax roll; plus
(2) A penalty amounting to twenty percent of the amount determined in subsection (1) of this section; plus

(3) Interest upon the amounts of such additional tax and penalty until paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty each year if the land had been assessed at a value computed without regard to this chapter.

(4) The provisions of subsections (1), (2) and (3) of this section shall not apply in the event that the change in use results from the sale of land classified under this chapter within two years after the death of the owner of at least fifty percent of such land. [Enacted Laws 2d Ex Sess 1970 ch S7 § 8, effective January 1, 1971.]

**84.34.090 Extension of additional tax and penalties on tax roll—
Lien**

The additional tax and penalties, if any, provided by RCW 84.34.070 and 84.34.080 shall be extended on the tax roll and shall be, together with the interest thereon, a lien on the land to which such tax applies as of January 1st of the year for which such additional tax is imposed. Such lien shall have priority as provided in chapter 84.60 RCW: *Provided*, That for purposes of all periods of limitation of actions specified in Title 84 RCW, the year in which the tax became payable shall be as specified in RCW 84.34.100. [Enacted Laws 2d Ex Sess 1970 ch S7 § 9, effective January 1, 1971.]

84.34.100 Payment of additional tax, penalties, and/or interest

The additional tax, penalties, and/or interest provided by RCW 84.34.070 and 84.34.080 shall be payable in full on or before April 30th following the date which the treasurer's statement therefor is rendered. Such additional tax when collected shall be distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed. [Enacted Laws 2d Ex Sess 1970 ch S7 § 10, effective January 1, 1971.]

84.34.110 Remedies available to owner liable for additional tax

The owner of any land as to which additional tax is imposed as provided in RCW 84.34.080 shall have with respect to valuation of the land and imposition of the additional tax all remedies provided by Title 84 RCW. [Enacted Laws 2d Ex Sess 1970 ch S7 § 11, effective January 1, 1971.]

84.34.120 Reports required

The assessor shall at all times be authorized to demand and receive reports by registered or certified mail from owners of land classified under this act. If the owner shall fail, after ninety days' notice in writing by certified mail sent to the address specified for notices given pursuant to section 10, chapter 146, Laws of 1967, extraordinary session, [RCW S4.40.045] to comply with such demand, the assessor may immediately withdraw the land from classification and apply the penalties provided in RCW 84.34.080. [Enacted Laws 2d Ex Sess 1970 ch S7 § 12, effective January 1, 1971.]

84.34.130 Valuation of timber not affected

Nothing in this act shall be construed as in any manner affecting the method for valuation of timber standing on timber land which has been classified un-

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ader this act and such timber shall continue to be valued by the assessor in accordance with chapter 249, Laws of 1963 [RCW 84.40.031 through 84.40.035]. [Enacted Laws 2d Ex Sess 1970 ch 87 § 13, effective January 1, 1971.]

84.34.140 Rules and regulations

The department of revenue of the state of Washington shall make such rules and regulations consistent with the provisions of this chapter as shall be necessary or desirable to permit its effective administration. [Enacted Laws 2d Ex Sess 1970 ch 87 § 14, effective January 1, 1971.]

84.34.900 Severability—1970 1st ex.s. c 87

If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected. [Enacted Laws 2d Ex Sess 1970 ch 87 § 15, effective January 1, 1971.]

84.34.910 Effective date—1970 1st ex.s. c 87

The provisions of this act shall take effect on January 1, 1971. [Enacted Laws 2d Ex Sess 1970 ch 87 § 16, effective January 1, 1971.]

CHAPTER 84.36—EXEMPTIONS

88 ALR2d 1414 (tax exemption of Blue Cross, Blue Shield, or other hospital or medical service corporation).

Burden rests on one claiming tax exemption to show that property is within exempting statute. Pacific Northwest Conference of Free Methodist v Barlow (1969) 71 W2d 492, 463 P2d 626.

Statutes exempting persons or property from taxation are to be strictly construed; and exemptions are not to be extended by judicial construction to property other than that which is expressly designated by law. Pacific Northwest Conference of Free Methodist v Barlow (1969) 71 W2d 492, 463 P2d 626.

*84.36.—[1. Nonprofit blood bank]

The following property shall be exempt from taxation:

All property, whether real or personal, belonging to any nonprofit corporation or association and used exclusively in the business of procuring, processing, storing, distributing, or using whole blood, plasma, blood products, and blood derivatives or in the administration of such business. [Added by Laws 1st Ex Sess 1971 ch 206 § 1, effective May 21, 1971.]

Am Jur Taxation § 600 et seq., 633 et seq.

CJS Taxation § 254, 261.

Key Number Digests: Taxation ☞217.

*84.36.—[2. Residence of senior citizens]

A person shall be exempt from any legal obligation to pay a percentage of the amount of real property taxes due and payable in 1972 and subsequent years as the result of the levy of additional taxes in excess of regular property tax levies as that term is defined in section 13 of this 1971 amendatory act, as now or hereafter amended, and/or from such regular property tax levies in accordance with the following conditions:

(1) The property taxes must have been imposed upon a residence which has been regularly occupied by the person claiming the exemption during the two

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calendar years preceding the year in which the exemption claim is filed; or the property taxes must have been imposed upon a residence which has been regularly occupied by the person claiming the exemption during the preceding calendar year and the person claiming the exemption must also have been a resident of the state of Washington for the last three calendar years preceding the year in which the claim is filed.

(2) The person claiming the exemption must have owned, at the time of filing, in fee, or by contract purchase, the residence on which the property taxes have been imposed. For purposes of this subsection, a residence owned by a marital community shall be deemed to be owned by each spouse.

(3) The person claiming the exemption must have been sixty-two years of age or older on January 1st of the year in which the exemption claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of physical disability.

(4) No person who, during the preceding calendar year, has regularly occupied the residence on which the taxes have been imposed shall have received during the preceding calendar year any earnings of the type and amount which would cause any deduction from social security benefits for a recipient of such benefits pursuant to 42 U.S.C. 403 as in effect on the effective date of this 1971 amendatory act: *Provided*, That the earnings of any occupant living with and paying rent to the person claiming exemption shall not be included in the determination of the eligibility of such person for the exemption.

(5) The amount that the person shall be exempt from an obligation to pay shall be calculated, on the basis of the combined income, from all sources whatsoever, of the person claiming the exemption and his or her spouse for the preceding calendar year, in accordance with the following schedule:

Income Range	Percentage of Excess Levies Exemption
\$4,000 or less	One hundred percent
\$4,001-\$6,000	Fifty percent

Provided, however, That, solely with respect to a person within the income range of \$4,000 or less, in the event that taxes due and payable include no excess levies or include excess levies less than \$50.00, the amount of the exemption shall be \$50.00 and the difference shall be attributed pro rata to regular property tax levies of each of the taxing districts.

This section shall be effective as to claims made in 1971 and subsequent years with respect to taxes due and payable in 1972 and subsequent years. [Added by Laws 1st Ex Sess 1971 ch 288 § 4, effective May 21, 1971.]

Note:—For "42 U.S.C. 403" cited in subd (4), see 42 USCA § 403.

Am Jur Taxation § 546.

CJS Taxation § 240 et seq.

Key Number Digests: Taxation ☞219.

*84.36.—[3. Definitions]

For the purposes of section 4 of this 1971 amendatory act:

(1) The term "residence" shall mean a single family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which the dwelling stands not to exceed one acre. The term shall also include a single family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW §4.04.080, §4.01.090 or §4.40.270, such a residence shall be deemed real property.