



## **Snohomish County**

### **PLANNING & DEVELOPMENT SERVICES**

3000 Rockefeller Avenue, Everett, WA 98201-4046  
M/S #304

## **OPEN SPACE GENERAL** **CHECKLIST**

The Snohomish County Department of Planning & Development Services reviews all applications for OPEN SPACE GENERAL and REQUIRES the following information be submitted with each application:

1. A completed application with the signatures of all persons having an interest in the property.
2. The legal description (s) and Snohomish County property tax number (s).
3. The completed OPEN SPACE CRITERIA enclosed with the application packet. Read the document and check any items that pertain or describe the property. Additional information and pictures are also useful.
4. A map or drawing of the property, showing placement of streams, buildings of all kinds, roads, wooded areas, swamp areas, etc. A map sheet is provided with the application package.
5. A copy of any lease or agreement that would permit uses other than the present use.
6. A non-refundable application fee of \$500.00. Checks may be made payable to the Snohomish County Assessor's Office.

**WITHOUT ALL OF THIS INFORMATION AND THE APPLICATION FEE, THE APPLICATION CANNOT BE PROCESSED.**

### **PERFORMANCE STANDARDS AND CHANGES OF USE FOR SPACE GENERAL.**

- Developed portions of a property are generally not eligible for Open Space General Classification. Exceptions to this include, but are not limited to: outdoor recreational facilities, interpretive centers, outdoor displays, ETC.,
- Lands, which have been granted Open Space General Classification, must remain in a natural, undeveloped state and/or provide the features for which the classification was granted.
- Subdivision and/or development of property may result in revocation of the classification. Failure to meet the intent of the classification criteria and standards or any conditions of the approval will result in revocation of the classification and the assessment of the deferred taxes, penalties and interest.

Return completed applications to:  
**Snohomish County Assessor's Office**  
3000 Rockefeller Ave., M/S 510  
Everett, WA 98201

IF YOU HAVE ANY QUESTIONS CONCERNING THE APPLICATION CALL THE EXEMPTION DEPARTMENT IN THE ASSESSOR'S OFFICE AT (425) 388-3540

IF YOU HAVE QUESTIONS ABOUT ELIGIBILITY, PLEASE CALL SCOTT LINDQUIST, IN PLANNING & DEVELOPMENT SERVICES AT 425-262-2086 OR EMAIL: [scott.lindquist@snoco.org](mailto:scott.lindquist@snoco.org)



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3000 Rockefeller Avenue, Everett, WA 98201-4046  
M/S #304

**WETLANDS INFORMATION**  
**OPEN SPACE GENERAL**

PLEASE READ CAREFULLY

IF THIS APPLICATION FOR OPEN SPACE GENERAL IS FOR PROPERTY WITH WETLANDS AND IS UNDER 5.00 ACRES, PLEASE READ THIS CAREFULLY BEFORE FILING APPLICATION.

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THIS IS THE DEFINITION OF WETLAND UNDER THE NEW COUNTY ORDINANCE THAT COULD BE ELIGIBLE FOR OPEN SPACE GENERAL:

**WETLANDS:** THOSE AREAS THAT ARE INUNDATED OR SATURATED BY SURFACE OR GROUNDWATER AT A FREQUENCY AND DURATION SUFFICIENT TO SUPPORT, AND THAT UNDER NORMAL CIRCUMSTANCES DO SUPPORT, A PREVALENCE OF VEGETATION TYPICALLY ADAPTED FOR LIFE IN SATURATED SOIL CONDITIONS. WETLANDS GENERALLY INCLUDE SWAMPS, MARSHES, BOGS AND SIMILAR AREAS. **WETLANDS DO NOT INCLUDE ARTIFICIAL WETLANDS INTENTIONALLY CREATED FROM NON-WETLANDS SITES INCLUDING, BUT NOT LIMITED TO, IRRIGATION AND DRAINAGE DITCHES, GRASS-LINED SWALES, CANALS, DETENTION FACILITIES, WASTEWATER TREATMENT FACILITIES, FARM PONDS, AND LANDSCAPE AMENITIES.....** HOWEVER, WETLANDS SHALL INCLUDE ARTIFICIAL WETLANDS INTENTIONALLY CREATED FROM NON-WETLAND ACRES TO MITIGATE CONVERSION OF WETLANDS IF PERMITTED BY THE COUNTY.

AGAIN, IF THIS APPLICATION IS UNDER 5.00 ACRES, YOU MAY WANT TO CHECK WITH THE APPRAISAL DEPARTMENT IN THE ASSESSOR'S OFFICE TO SEE IF YOUR WETLANDS MAY ALREADY BE ASSESSED AT A LOWER RATE. IF IS THE CASE, THE TAX SAVINGS WOULD NOT WARRANT THE APPLICATION FEE AND A TAX LIEN OF OPEN SPACE.

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**FOR QUESTIONS CONCERNING:**

- **APPRAISAL** - ASSESSOR'S OFFICE APPRAISAL DEPARTMENT - (425) 388-6576
- **ELIGIBILITY** - DEPARTMENT OF PLANNING & DEVELOPMENT SERVICES – Scott Lindquist – 425-262-2086

APPLICATIONS AND INFORMATION - EXEMPTION DEPARTMENT ASSESSOR'S OFFICE - (425) 388-3540



**Application for Classification or Reclassification  
Open Space Land  
Chapter 84.34 RCW**

**File With The County Legislative Authority**

Name of Owner(s): \_\_\_\_\_ Phone No: \_\_\_\_\_  
Email Address: \_\_\_\_\_  
Address: \_\_\_\_\_

Parcel Number(s): _____
Legal Description: _____
_____
_____
Total Acres in Application: _____

- Indicate what category of open space this land will qualify for:
- Conserve or enhance natural, cultural, or scenic resources
  - Protect streams, stream corridors, wetlands, natural shorelines, or aquifers
  - Protect soil resources, unique or critical wildlife, or native plant habitat
  - Promote conservation principles by example or by offering educational opportunities
  - Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries, or other open spaces
  - Enhance recreation opportunities
  - Preserve historic or archaeological sites
  - Preserve visual quality along highway, road, street corridors, or scenic vistas
  - Retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the granting authority
  - Farm and agricultural conservation land previously classified under RCW 84.34.020(2), that no longer meets the criteria
  - Farm and agricultural conservation land that is "traditional farmland" not classified under Chapter 84.33 or Chapter 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and has a high potential for returning to commercial agriculture

1. Describe the present use of the land. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Is the land subject to a lease or agreement which permits any other use than its present use?  Yes  No  
If yes, attach a copy of the lease agreement.

3. Describe the present improvements (residence, buildings, etc.) located on the land.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Is the land subject to any easements?  Yes  No  
If yes, describe the type of easement, the easement restrictions, and the length of the easement.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. If applying for the farm and agricultural conservation land category, provide a detailed description below about the previous use, the current use, and the intended future use of the land.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NOTICE:**  
The county and/or city legislative authorities may require owners to submit additional information regarding the use of the land.

As owner of the parcel(s) described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I also certify that this application and any accompanying documents are accurate and complete.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070)

**Print the name of each owner:** \_\_\_\_\_ **Signature of each owner:** \_\_\_\_\_ **Date** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The granting or denial of an application for classification or reclassification as open space land is a legislative determination and shall be reviewable only for arbitrary and capricious actions. Denials are only appealable to the superior court of the county in which the land is located and the application is made.

**Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification**

1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
  - (a) The difference between the property tax paid as "Open Space Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
  - (b) Interest upon the amounts of the difference in (a), paid at the same statutory rate charged on delinquent property taxes; plus
  - (c) A penalty of 20% will be applied to the additional tax and interest if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal as described in RCW 84.34.070(1).
2. The additional tax, interest, and penalty specified in (1) shall not be imposed if removal resulted solely from:
  - (a) Transfer to a governmental entity in exchange for other land located within the State of Washington.
  - (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power.
  - (c) A natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
  - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallows the present use of such land.
  - (e) Transfer of land to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
  - (f) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (See RCW 84.34.108(6)(f)).
  - (g) Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(f) (farm home site).
  - (h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
  - (i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
  - (j) The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040.
  - (k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.
  - (l) The discovery that the land was classified in error through no fault of the owner.

**FOR LEGISLATIVE AUTHORITY USE ONLY**

Date application received: \_\_\_\_\_ By: \_\_\_\_\_

Amount of processing fee collected: \$ \_\_\_\_\_

- Is the land subject to a comprehensive land use plan adopted by a city or county?  Yes  No

If yes, application should be processed in the same manner in which an amendment to the comprehensive land use plan is processed.

If no, application must be acted upon after a public hearing and notice of the hearing shall have been given by one publication in a newspaper of general circulation in the area at least ten days before the hearing.

- If the land is not subject to a comprehensive land use plan, is the land located within an incorporated part of the county?  Yes  No

If yes, application must be acted upon by three members of the county legislative authority and three members of the city legislative authority. See RCW 84.34.037(1) for details.

If no, application must be acted upon by three members of the county legislative authority.

- Application approved  In whole  In part
- Application denied  Date owner notified of denial (Form 64 0103): \_\_\_\_\_

If approved, date Open Space Taxation Agreement (OSTA) was mailed to owner: \_\_\_\_\_

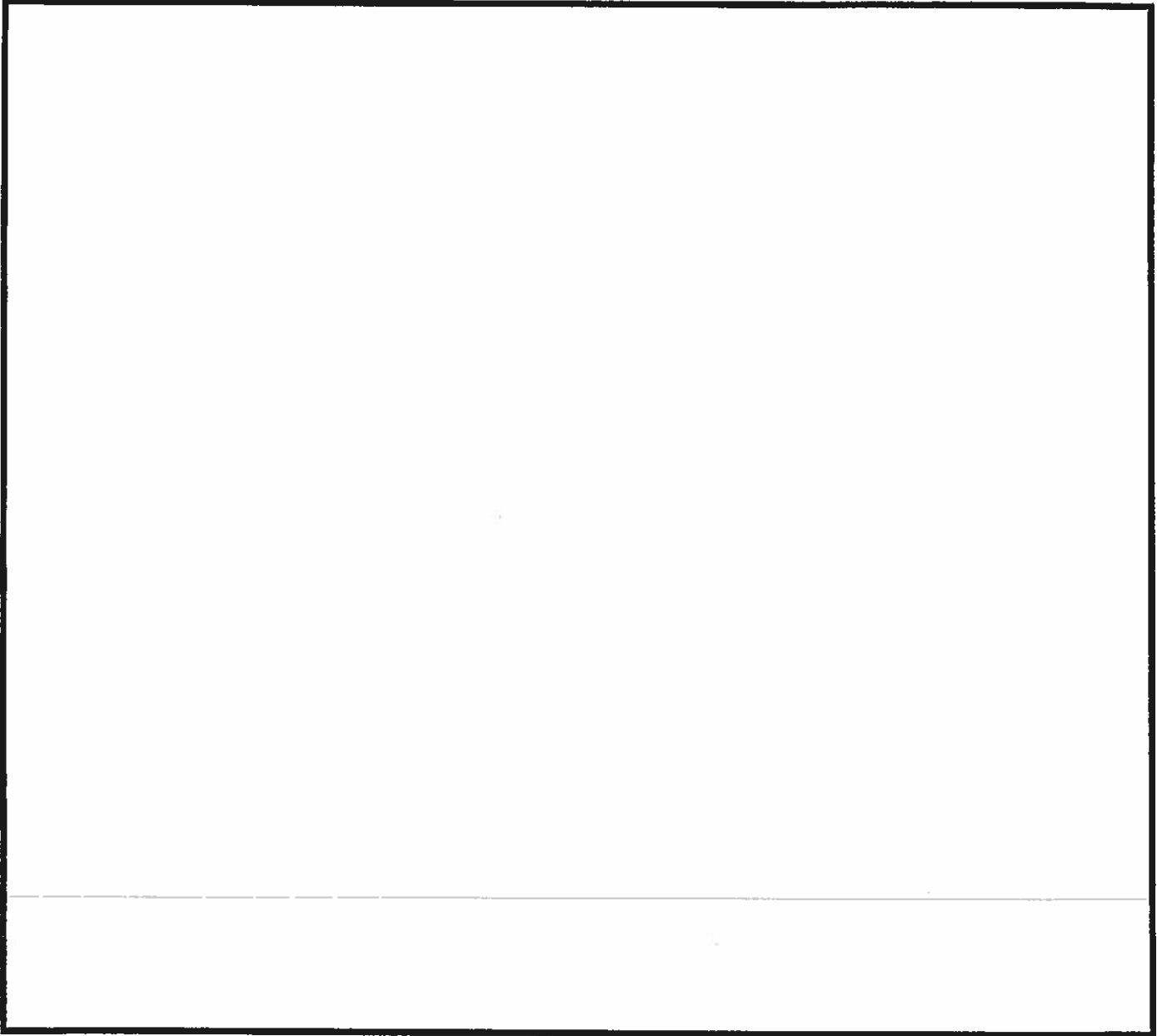
Signed OSTA received by Legislative Authority on: \_\_\_\_\_

Copy of signed OSTA forwarded to Assessor on: \_\_\_\_\_

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact your local county assessor's office.

## SKETCHED MAP SHEET REQUIRED

Please sketch a representative drawing of your property which clearly locates all buildings, residence(s), sheds, forestlands, wetlands, buffers, roads, trails, etc. An aerial map may be attached, but will not be accepted as a replacement for this detailed sketch, as aerial maps may not always reflect recent activity on the property.



Property Owner \_\_\_\_\_

Parcel Number(s) \_\_\_\_\_



## Snohomish County

### PLANNING & DEVELOPMENT SERVICES

3000 Rockefeller Avenue, M/S #304  
Everett, WA 98201-4046

## OPEN SPACE CRITERIA

The Department of Planning & Development Services (PDS) reviews all Open Space/General applications according to the following checklist. In order to qualify for Open Space/General classification, **parcels must meet at least one of the criteria listed below.**

- \_\_\_\_(1) Urban areas where the entire site is in an undeveloped, natural state and has slopes of 25% or greater or where at least one-half of the total site area has slopes of at least 35% or more.
- \_\_\_\_(2) Areas designated on the comprehensive land use plan or the county park and recreation plan as potential parks, trails, or greenbelt, or designated as a critical area or environmentally sensitive area.
- \_\_\_\_(3) Areas which have plant or animal species which are considered rare, sensitive, threatened or endangered by an authority recognized by the county.
- \_\_\_\_(4) Sites within urban areas to be left in their natural state where the site is of at least 1-acre in size and is predominately forested with mature specimen trees.
- \_\_\_\_(5) Areas which are in an undeveloped, natural state and are not under the jurisdiction of the State Shoreline Management Act and are situated within stream corridors, i.e., streams and/or their associated stream buffers of 50-feet on either side of the stream. Buffer width may be increased from the 50-foot standard due to topographic, vegetative or wildlife habitat features which would logically suggest a wider buffer.
- \_\_\_\_(6) Undeveloped, natural areas adjacent to water bodies which come under the jurisdiction of the State Shoreline Management Act and are designated by the master plan as "natural", "conservancy", "rural", "suburban" or "urban" type environment.



- \_\_\_\_(7) Sites within an urban area which would serve as a buffer between residential development and tracts of land in excess of five acres which are designated on an adopted comprehensive plan for commercial or industrial development:
- \_\_\_\_(a) Where the site area is covered by stands of trees in excess of 20-feet in height, **and**,
  - \_\_\_\_(b) Where the ground vegetation creates a visual separation of at least 50-feet between the residential tracts of land and the commercial or industrial lands, **or**;
  - \_\_\_\_(c) Where the topographic features of the site form a physical separation from the abutting commercial or industrial lands by reason of gull or ravine or similar land condition.
- \_\_\_\_(8) Areas that would safely provide either public vehicular or pedestrian access to public bodies of water:
- \_\_\_\_(a) Where the site area abutting the water is at least 60-feet in width for vehicular access, **or**;
  - \_\_\_\_(b) Where the site area abutting the water is at least 25-feet in width for pedestrian access.
- \_\_\_\_(9) Areas which provide a scenic vista to which the general public has safe vehicular or pedestrian access.
- \_\_\_\_(10) Sites devoted to private outdoor recreational pursuits such as golf courses, riding stables, lakes, etc., provided that access to such facilities and areas is provided to the general public free of charge or at reasonable, customary rates.
- \_\_\_\_(11) Areas which contain features of unique historic, cultural or educational values which are open to the public's use, (e.g. public access to displays, interpretive centers, etc.), free of charge or at reasonable, customary rates:
- \_\_\_\_(a) Where there are several varieties or species of flora, fauna, or both present on the site making it desirable for educational study, **or**;

- \_\_\_(b) Where there are habitats or species of plant life which are considered rare, sensitive, threatened or endangered by an authority recognized by the county, **or**:
- \_\_\_(c) Where there is or are recognized landmarks present on the site which provide visual reference and orientation for surrounding terrain (would include major promontories and rock formations but would exclude mountain forms and ranges), **or**;
- \_\_\_(d) Where there are historic or archeological features on the site of at least fifty years of age, which would have value to future generations due to the uncommon nature or rare representation of past times and events.
- \_\_\_(12) Areas located adjacent to public parks, public trails or other public lands which would materially add to or enhance the recreational opportunities of that facility:
- other \_\_\_(a) Where such a site would constitute a logical extension of the park or public lands including provisions for public use but has been excluded principally by lack of funds, **or**;
- \_\_\_(b) Where the site would provide additional public access to such lands during the duration of its open space classification, **or**;
- \_\_\_(c) Where the site contains unique features of recreational value which if public use of the site were allowed would expand the variety of recreational opportunities contained in the park or public land, **or**:
- \_\_\_(d) Where the site would act as a buffer between the park and surrounding development.
- \_\_\_(13) Areas which contain or abut managed or monitored wildlife preserves or sanctuaries, arboretums or other designated open space and which will enhance the value of those resources:
- \_\_\_(a) Where the open space designation would encompass a minimum of 10 acres in land area, **and**:
- \_\_\_(b) Where plant life and/or animal life contained within the site are found in abundant varieties, **or**:

- \_\_\_(c) Where the site area can be distinguished from surrounding land due to the unusualness of the vegetation or the animal life inhabitants.
- \_\_\_(14) Wetland areas of at least 1/4 acres in size. Associated wetland buffers of 50-feet may also be included. The wetland buffer width may be increased from the 50-foot standard due to topographic, vegetative or wildlife habitat features which would logically suggest a wider buffer.
- \_\_\_(15) Areas which lie adjacent to scenic highways which if not designated as open space would otherwise be subject to pressures for intense development:
- \_\_\_(a) Where such highways have been designated by a city, the county or the state as scenic, and;
- \_\_\_(b) Where at least one-half of the total site lies within 200 feet of the highway,  
and;
- \_\_\_(c) Where pressures for urbanization are evident either due to provision of public water and sewer facilities to the area, subdivision activity in the immediate vicinity or the site, or the development of previously platted lands.
- \_\_\_(16) Undeveloped areas, five acres and larger which are not within the 100 year flood plain, suitable for agricultural pursuits which may not currently be devoted to such use:
- \_\_\_(a) Where the comprehensive land use plan or the agricultural preservation plan designates the site as suitable for agricultural development, or;
- \_\_\_(b) Where more than 75% of the total site area contains tillable Class II or III variety soils as classified by the Soil Conservation Service.
- 
- \_\_\_(17) Undeveloped areas which contain a minimum of five (5) acres which are located within the 100-year flood plain as established by the U. S. Army Corps of Engineers or Snohomish County.
- \_\_\_(18) Areas where the entire site is in an undeveloped, natural state and is considered geological hazardous by an authority recognized by Snohomish County.

\_\_\_\_\_(19) Areas which are protective buffers as required by development regulations implementing the Growth Management Act.

\_\_\_\_\_(20) Farm & agricultural conservation land as defined in RCW 84.34.020(8)

\_\_\_\_\_(a) Land that was previously classified as Open Space Farm & Agriculture under subsection (2) of this section, that no longer meets the criteria of subsection (2) of this section, and that is reclassified under subsection (1) of this section; or

\_\_\_\_\_(b) Land that is traditional farmland that is not classified under chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.

**NOTE:** An **URBAN AREA** is defined as: an area, designated on an adopted comprehensive plan with a density of 2 or more dwelling units per acre; and/or zoned residential 20,000 (R-20,000), or at a higher density than R-20,000; and/or within an incorporated area.

Upon the adoption of urban growth boundaries pursuant to RCW 36.70A.110, urban area shall be defined as the areas within the adopted boundaries.

# Open Space Taxation Act

JULY 2017

The information and instructions in this publication are to be used when applying for assessment on the basis of current use under the "open space laws," chapter 84.34 RCW and chapter 458-30 WAC.



## What is the Open Space Taxation Act?

The Open Space Taxation Act, enacted in 1970, allows property owners to have their open space, farm and agricultural, and timber lands valued at their current use rather than at their highest and best use. The Act states 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.

## Lands qualifying for current use classification

The law provides three classifications:

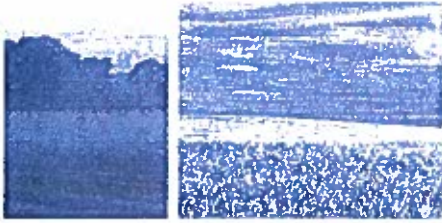
**Open space land**

**Farm and agricultural land**

**Timber land**

Open space land is defined as any of the following:

1. Any land area zoned for open space by a comprehensive official land use plan adopted by any city or county.
2. Any land area in which the preservation in its present use would:
  - a. Conserve and enhance natural or scenic resources.
  - b. Protect streams or water supply.
  - c. Promote conservation of soils, wetlands, beaches or tidal marshes. (As a condition of granting open space classification, the legislative body may not require public access on land classified for the purpose of promoting conservation of wetlands.)
  - d. Enhance the value to the public of neighbouring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space.
  - e. Enhance recreation opportunities.
  - f. Preserve historic sites.
  - g. Preserve visual quality along highway, road, and street corridors or scenic vistas.
  - h. Retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative authority granting the open space classification.
3. Any land meeting the definition of "farm and agricultural conservation land," which means either:
  - a. Land previously classified under the farm and agricultural classification that no longer meets the criteria and is reclassified under open space land; or
  - b. "Traditional farmland," not classified, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.



**Farm and agricultural land is defined as any of the following:**

1. Any parcel of land that is 20 or more acres, or multiple parcels of land that are contiguous and total 20 or more acres, and are:
  - a. Devoted primarily to the production of livestock or agricultural commodities for commercial purposes.
  - b. Enrolled in the federal conservation reserve program (CRP) or its successor administered by the United States Department of Agriculture.
  - c. Other commercial agricultural activities established under chapter 458-30 WAC.
2. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has produced a gross income equivalent to:
  - a. Prior to January 1, 1993, \$100 or more per acre per year for three of the five calendar years preceding the date of application for classification.
  - b. On or after January 1, 1993, \$200 or more per acre per year for three of the five calendar years preceding the date of application for classification.
3. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has standing crops with an expectation of harvest within:
  - a. Seven years and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
  - b. Fifteen years for short rotation hardwoods and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
4. For parcels of land five acres or more but less than 20 acres, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs.
5. Any parcel of land less than five acres devoted primarily to agricultural uses and has produced a gross income of:
  - a. Prior to January 1, 1993, \$1,000 or more per year for three of the five calendar years preceding the date of application for classification.
  - b. On or after January 1, 1993, \$1,500 or more per year for three of the five calendar years preceding the date of application for classification.
6. "Farm and agricultural land" also includes any of the following:
  - a. Incidental uses compatible with agricultural purposes, including wetland preservation, provided such use does not exceed 20 percent of the classified land.
  - b. Land on which appurtenances necessary for production, preparation, or sale of agricultural products exist in conjunction with the lands producing such products.
  - c. Any non-contiguous parcel one to five acres, that is an integral part of the farming operations.
  - d. Land on which housing for employees or the principal place of residence of the farm operator or owner is sited provided the use of the housing or residence is integral to the use of the classified land for agricultural purposes, the housing or residence is on or contiguous to the classified land, and the classified land is 20 or more acres.
  - e. Land that is used primarily for equestrian-related activities for which a charge is made, including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed. Depending on the number of classified acres, the land may be subject to minimum gross income requirements.
  - f. Land that is primarily used for commercial horticultural purposes, including growing seedlings, trees, shrubs, vines, fruits, vegetables, flowers, herbs, and other plants in containers, whether under a structure or not. For additional criteria regarding this use, please refer to RCW 84.34.020(2)(h).

**Timber land is defined as the following:**

Any parcel of land five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes. Timber land means the land only and does not include a residential homesite. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than 10 percent of the land may be used for such incidental uses.

It also includes the land which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

The timber land classification may be unavailable in some counties. As a result of the passage of Senate Bill 6180 in 2014, counties have the option to merge their timber land classification into their designated forest land program under chapter 84.33 RCW. To determine whether your county offers the timber land classification, you may contact the county assessor or visit the Department of Revenue's website at: [www.dor.wa.gov](http://www.dor.wa.gov).

**Who may apply?**

An owner or contract vendee may apply for current use assessment. However, all owners or contract vendees must sign the application for classification, and any resulting agreement.

**When may I apply?**

Applications may be made for classification at any time during the year from January 1 through December 31. If approved, current use assessment will begin on January 1 following the year the application was submitted.

**Where do I get the application?**

Application forms for the farm and agricultural land classification are available from the county assessor's office. Application forms for the open space and timber land classifications are available from either the county assessor's office or by contacting the county legislative authority.

**Where do I file the application?**

An application for open space classification is filed with the county legislative authority.

An application for farm and agricultural land classification is filed with the county assessor.

An application for timber land classification is filed with the county legislative authority. Timber land applications require that a timber management plan also be filed.

**Is there an application fee?**

The city or county legislative authority may, at their discretion, establish a processing fee to accompany each application. This fee must be in an amount that reasonably covers the processing costs of the application.

**What happens after I file my application for open space classification?**

Applications for classification or reclassification as "open space land" are made to the appropriate agency or official called the "granting authority." If the land is located in the county's unincorporated area, the county legislative authority is the granting authority on the application. If the land is located within an incorporated area of the county, the application is acted upon by both the county and city legislative authorities.

If the application is subject to a comprehensive plan that has been adopted by any city or county it will be processed in the same manner in which an amendment to the comprehensive plan is processed. If the application is not subject to a comprehensive land use plan, a public hearing on the application will be conducted, but a notice announcing the hearing must be published at least 10 days prior to the hearing.

The granting authority must approve or reject the application within six months of receiving the application. In determining whether an application made for classification or reclassification should be approved or denied, the granting authority may consider the benefits to the general welfare of preserving the current use of the property.



They may require that certain conditions be met including but not limited to the granting of easements.

If the application is approved, the granting authority will, within five calendar days of the approval date, send an agreement to the applicant for signature showing the land classification and conditions imposed. The applicant may accept or reject the agreement. If the applicant accepts, he or she must sign and return the agreement to the granting authority within 30 days after receipt.

The approval or denial of the application for classification or reclassification is a legislative determination and is reviewable only for arbitrary and capricious actions. Appeal can be made only to the superior court of the county where the application was filed.

Within 10 days of receiving notice of classification of the land from the granting authority, the assessor submits the notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

If approved, current use assessment will begin on January 1 following the year the application was submitted. The criteria for classification continue to apply after classification has been granted.



### How does a public benefit rating system work?

If the county legislative authority has established a public benefit rating system (PBRS) for the open space classification, the criteria contained within the rating system governs the eligibility and valuation of the land subject to the application.

When a county creates or amends a PBRS, all classified open space land will be rated under the new PBRS. Land that no longer qualifies for classification will not be removed from classification, but will be rated according to the PBRS. Within 30 days of receiving notification of the new assessed value established by the PBRS, the owner may request removal of classification of the land without imposition of additional tax, interest, and penalty.

### What happens after I file my application for farm and agricultural land classification?

Upon application for classification or reclassification, the assessor may require applicants to provide data regarding the use of the land, including, but not limited to, the productivity of typical crops, sales receipts, federal income tax returns, other related income and expense data, and any other information relevant to the application.

The application will be considered approved unless the assessor notifies the applicant in writing prior to May 1 of the year after the application was submitted. The criteria for classification continue to apply after classification has been granted.

### What is an "advisory committee"?

The county legislative authority must appoint a five member committee representing the active farming community within the county. This committee will serve in an advisory capacity to the assessor in implementing assessment guidelines as established by the Department of Revenue for the assessment of open space lands, farm and agricultural lands, and timber lands.

### How do I appeal a denial of my farm and agricultural land application?

The owner may appeal the assessor's denial to the board of equalization in the county where the land is located. The appeal must be filed with the board on or before July 1 of the year of the determination or within 30 days after the mailing of the notice of denial, or within a time limit of up to 60 days adopted by the county legislative authority, whichever is later.

### What happens after I file my application for timber land classification?

Applications for timber land classification or reclassification are made to the county legislative authority. A timber management plan is required at the time of application or when a sale or transfer of timber land occurs and a notice of continuance is signed.

The application form requests information about forest management, restocking, fire protection, insect and disease control, weed control, and any other summary of experience and activity that supports the growth and harvest of timber for commercial purposes.



The application is acted upon in a manner similar to open space land applications and within six months of receiving the application.

Approval or denial of a timber land application is a legislative determination and is reviewable only for arbitrary and capricious action. Appeal can be made only to the superior court of the county where the application was filed.

Within 10 days of receiving notice of classification of the land from the granting authority, the assessor submits the notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

If approved, current use assessment will begin on January 1 following the year the application was submitted. The criteria for classification continue to apply after classification has been granted.

### How is the value of classified land determined?

The assessor is required to maintain two values for each parcel that is classified. The first is the value that would be placed on the land if it was not classified. This is commonly referred to as the "fair market value." The second is the current use land value based on its current use, not highest and best use, as classified by the granting authority.

Open space land located within a county that has adopted a public benefit rating system will be valued according to the criteria of the rating system.

In the absence of a rating system, the per acre value can be no less than the lowest per acre value of classified farm and agricultural land in the county.

In determining the current use value of farm and agricultural land, the assessor considers the earning or productive capacity of comparable lands from crops grown most typically in the area averaged over not less than five years. This earning or productive capacity is the "net cash rental" and is capitalized by a "rate of interest" charged on long term loans secured by a mortgage on farm or agricultural land plus a component for property taxes.

Timber land is valued according to a schedule prepared by the Department of Revenue according to chapter 84.33 RCW. The Department of Revenue annually adjusts and certifies timber land values to be used by county assessors in preparing assessment rolls. The assessors assign the timber land values to the property based upon land grades and operability classes.

### When are taxes due on classified lands?

Land classified as open space, farm and agricultural, or timber land is assessed at its current use value and placed on the assessment rolls the year after the application was submitted. Taxes on classified land are due and payable the year after the current use value was placed on the assessment rolls.

### How long does the classification last?

The land continues in its classification until a request for removal is made by the owner, the use of land no longer complies, a sale or transfer to an owner that causes land to be exempt from property taxes, or the ownership has changed and the new owner has not signed a Notice of Continuance. The notice of removal is recorded with the county auditor in the same manner as the recording of state tax liens on real property. Additional tax, interest, and penalties will apply if the land is removed and the removal does not meet one of the exceptions listed in RCW 84.34.108(6).

### How do I withdraw from classification?

If intending to withdraw all or a portion of the land from classification after 10 years of classification, the owner must complete a withdrawal form with the county assessor.

If a portion of the land is removed from classification, the remaining portion must meet the requirements of original classification unless the remaining land has different income or investment criteria.



**What happens after I file a request to withdraw?**

Upon receipt of a request for withdrawal, the assessor notifies the granting authority that originally approved the classification, and, the assessor withdraws the land from classification. The land withdrawn from classification is subject to seven years of additional tax and interest, but not a 20 percent penalty.

**What happens if the classified land is sold or transferred?**

When classified land is sold or transferred, the seller or transferor becomes liable at the time of sale for the additional tax, interest, and penalty unless the new owner(s) signs the Notice of Continuance which is attached to or shown on the real estate excise tax affidavit. The county auditor cannot accept an instrument of conveyance on any classified land unless the Notice of Continuance has been signed or the additional tax, interest, and penalty has been paid. The assessor determines if the land qualifies for continued classification

**What if I want to change the use of my classified property?**

An owner changing the use of land from a classified use must notify the county assessor within 60 days of this action. The assessor will remove the land from classified status and impose an additional tax equal to the difference between the tax paid on the current use value and the tax that would have been paid on the land had it not been classified. The additional tax is payable for the last seven tax years, plus interest at the same rate as charged on delinquent property taxes, plus a penalty of 20 percent of the total amount.

**If the assessor removes my land from classification, may I appeal?**

Yes, the owner may file an appeal of the removal from classification to the county board of equalization on or before July 1 of the year of the determination, or within 30 days of the date the notice was mailed by the assessor, or within a time limit of up to 60 days adopted by the county legislative authority, whichever is later.

**Upon removal from classification, what taxes are due?**

At the time the land is removed from classification, any taxes owing from January 1 of the removal year through the removal date, and any additional tax, applicable interest, and penalty owing are due and payable to the county treasurer within 30 days of the owner being notified.

**What if the additional taxes are not paid?**

Any additional tax, applicable interest, and penalty become a lien on the land at the time the land is removed from classification. This lien has priority over any other encumbrance on the land. Such a lien may be foreclosed upon expiration of the same period after delinquency in the same manner as delinquent real property taxes. If unpaid, interest is charged on the total amount due at the same rate that is applied by law to delinquent property taxes. Interest accrues from the date of the delinquency until the date the total amount is paid in full.

**What is done with the additional tax, interest, and penalty paid when land is removed from classification?**

Upon collection, the additional tax is distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed. The applicable interest and penalties are distributed to the county's current expense fund.



### How do I change the classification of my property?

Land may be reclassified, upon request by the owner, subject to all applicable qualifications for each classification, without additional tax, interest, and penalty for the following:

1. Land classified as farm and agricultural land may be reclassified to timber land; timber land may be reclassified to farm and agricultural land.
2. Land classified as either farm and agricultural land or timber land under chapter 84.34 RCW, or forest land under chapter 84.33 RCW may be reclassified to open space land.
3. Land classified as farm and agricultural land or timber land may be reclassified to forest land under chapter 84.33 RCW.
4. Land previously classified as farm and agricultural land may be reclassified to open space land as "farm and agricultural conservation land" and subsequently be reclassified back to farm and agricultural land.

Applications for reclassification are acted upon in the same manner as approvals for initial classification. The county assessor approves all applications for farm and agricultural classifications and reclassifications. The county legislative authority (and in some cases, the city legislative authority) approves all land classifications or reclassifications for timber land and open space land, including farm and agricultural conservation land.

### Is supporting information required to change classifications?

The assessor may require an owner of classified land to submit data regarding the use of the land, productivity of typical crops, income and expense data, and similar information regarding continued eligibility.

### Laws and Rules

It is helpful to read the complete laws, Revised Code of Washington, chapters 84.33 and 84.34 (RCW) and rules, Washington Administrative Code, chapter 458-30 (WAC) to understand requirements of the classifications and the tax liabilities incurred.

### Need More Information?

Requirements for making application for current use classification are available at the county assessor's office or by contacting the county legislative authority.

#### For general information contact:

- **Department of Revenue, Property Tax Division**  
P. O. Box 47471  
Olympia, Washington 98504-7471  
(360) 534-1400
- Website [dor.wa.gov](http://dor.wa.gov)
- **Telephone Information Center**  
1-800-647-7706
- For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.



<http://dor.wa.gov>