OPEN SPACE TIMBER LAND CHECKLIST

THE SNOHOMISH COUNTY DEPARTMENT OF PLANNING & DEVELOPMENT SERVICES REVIEWS ALL APPLICATIONS FOR OPEN SPACE TIMBER LAND CLASSIFICATION AND REQUIRES THE FOLLOWING INFORMATION BE SUBMITTED:

1. A COMPLETED APPLICATION FORM WITH SIGNATURES OF ANYONE HAVING AN INTEREST IN THE PROPERTY, INCLUDING SPOUSE.

2. A LEGAL DESCRIPTION OF SUBJECT PROPERTY AND THE SNOHOMISH COUNTY PARCEL NUMBER(s).

3. A COPY OF ANY LEASE OR AGREEMENT, WHICH WOULD PERMIT USES OTHER THAN, THE PRESENT USE OF THE PROPERTY.

4. A NON-REFUNDABLE APPLICATION FEE OF $500.00. CHECKS SHOULD BE MADE PAYABLE TO THE SNOHOMISH COUNTY ASSESSOR.

5. A DETAILED SITE PLAN, IDENTIFYING ANY BUILDINGS, STREAMS, ROADS, ETC. A MAP SHEET IS INCLUDED IN THIS PACKET.

FOR PARCELS CONTAINING LESS THAN 20 CONTIGUOUS ACRES:

A DETAILED FOREST MANAGEMENT PLAN prepared with the assistance of, and signed by a professional forester. The plan must show how the property will be managed for the long-term commercial timber production and must detail projected cuttings and reforestation methods. Attached with this packet is a GUIDELINE FOR FORESTLAND MANAGEMENT PLANS from the State Department of Revenue and a list of consulting foresters.

FOR PARCELS 20 ACRES OR LARGER:

A forest management plan, as detailed as above, or a detailed statement by the owner which addresses the same issues.

THE APPLICATION CANNOT BE ACCEPTED WITHOUT ALL THE INFORMATION AND APPLICATION FEE. RETURN COMPLETED APPLICATIONS TO:

Snohomish County Assessor's Office
3000 Rockefeller Ave., M/S 510
Everett, WA 98201

QUESTIONS CONCERNING:
- ELIGIBILITY - PLANNING & DEVELOPMENT SERVICES – STEVE SKORNEY, 425-262-2207 OR EMAIL: steve.skorney@snoco.org
- APPLICATIONS AND INFORMATION - ASSESSOR'S OFFICE EXEMPTION DEPARTMENT - (425)388-3540.

file path: g:\pds\data\openspac\chlistim.doc
TIMBERLAND APPLICATION STANDARDS

1. Applicants for either Open Space General or Timberland classifications shall submit the following to the Assessor’s office:

   a. A completed application form.

   b. A legal description of the subject property and a statement as to whether the land has been subdivided or a plat filed with respect to the land.

   c. A detailed site plan of the subject property at sufficient scale to show any existing or proposed development, roads, easements and trails. Aquatic resources such as streams, wetlands and lakes must also be shown together with any proposed buffers and any other salient features which may be appropriate to include depending on which criteria have been claimed by the applicant. If Open Space General or Open Space Timberland is being sought on a portion of the property, the site plan must clearly delineate (with specific dimensions) the portions of the property for which the classification is requested. Developed portions of the property are generally not eligible for Timberland classification; exceptions to this include roads and trails.

   d. A vicinity map.

   e. A non-refundable fee of $500.00.

2. In order to properly evaluate the degree to which an applicant for Timberland classification is managing the timber resources on the property and to insure that the property is truly "primarily devoted to the growth and harvest of forest crops", it is deemed necessary that the following information be submitted with the application:

   a. A detailed forest (timber) management plan – FMP (TMP), prepared with the assistance of a professional forester whose signature and capacity is noted on the plan. This plan shall show how the subject property will be managed to provide for the long-term commercial productivity of the timber resource on the site and shall detail projected cutting and reforestation methods. At a minimum, the FMP must include:

      i. the owner’s goals and objectives for managing their property for timber production, and

      ii. a legal description for the property, preferably with metes and bounds specified and supported by a survey, and

      iii. date of acquisition of land and the name of all property owners and/or parties with an interest in the land, and

      iv. a brief description of the timber on the property, identified by species, age and approximate area of each stand or, if harvested, the owner’s plans for restocking, and

Refer to Snohomish County code 4.28.070 & RCW 84.34.041 for authority
OPEN SPACE TIMBER LAND CLASSIFICATION

(v) state if the land is used for grazing, and if so, the number and type(s) of livestock and the area they will utilize, and

(vi) state whether the land and the applicant are in compliance with restocking, forest management, fire protection, insect and disease control (plan must be specific and not general, for example:

(A) fire control must specify if the property is subject to Forest Fire Protection assessments pursuant to RCW 76.04.610, the location and manner of construction of all fire trails, any water sources or plans for chemical suppression, etc. and,

(B) control of insect infestation must specify if natural, manual, mechanical or chemical methods with be employed and how indigenous wildlife and water bodies will be protected, etc. and,

(C) disease control and eradication must identify the methodology to be employed, whether natural, manual, mechanical or chemical, and how indigenous wildlife and water bodies will be protected, etc. and,

(D) weed control must specify if natural, manual, mechanical or chemical methods will be employed and how

(E) forest debris provisions of RCW Title 76 must specify if natural, manual, mechanical or chemical methods will be employed and how indigenous wildlife and water bodies will be protected, etc.

(vii) summarize any past experience and current and continuing activity by the owner(s) or any other known activity on the subject property, involving the growing and harvesting of timber, and

(viii) provide a scaled map of the property outlining the current use of the property, any roads or trails, dimension and accurately locate all structures, including wells and septic fields, and describe any present improvements (including buildings) on the property, and

(ix) state whether or not the land is subject to a lease or agreement which permits any other use of the property, structures, water bodies or flora and fauna on the property other than those identified in the FMP, and

(x) provide a forest management timetable for a minimum of at least the next ten years, which will implement the owner’s goals and objectives, which specify the management activities for each year and comment on anticipated resources required, to include time, equipment and material and how they will implement objectives, and

(xi) a statement that the owner is aware of the potential tax liability involved when the land ceases to be classified as timberland.

If you have questions regarding eligibility, please call Steve Skorney, Planning & Development Services, at 425-262-2207 or steve.skorney@snoco.org.

Refer to Snohomish County code 4.28.070 & RCW 84.34.041 for authority
Current Use Application
Timber Land Classification
Parcels with Same Ownership
Chapter 84.34 RCW

<table>
<thead>
<tr>
<th>File with County Legislative Authority</th>
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<tr>
<td>Parcel Number(s):</td>
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<tr>
<td>Owner(s) Name and Address:</td>
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<td>Telephone No.:</td>
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<td>Email Address:</td>
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<th>Notice of Approval or Denial</th>
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<td>□ Application approved</td>
<td>□ Application denied</td>
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<tr>
<td>□ All parcel(s)</td>
<td>□ Portion(s) of parcel(s)</td>
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<td>Date of approval/denial:</td>
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<td>Owners notified on:</td>
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<td>Assessor notified on:</td>
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<td>If approved, Agreement mailed on:</td>
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**APPEAL:** A denial of an application for classification as timber land may only be appealed to County Superior Court.

**Legal Description:**

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<th>Sec:</th>
<th>Twp:</th>
<th>Rge:</th>
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**If a question is addressed in your timber management plan, please indicate this after the applicable question.**

1. How many acres is your parcel?  

2. How many acres are you applying for?  

3. When did you acquire this parcel?  

4. Give a brief description of the timber on the land or, if harvested, your plan for restocking.  

5. Do you have an existing timber management plan for this land?  
   □ Yes □ No  
   If yes, has it existed for more than one year?  
   □ Yes □ No  
   If yes, describe the nature and extent to which the plan has been implemented or changed.  

6. Is the land used for grazing?  
   □ Yes □ No  
   If yes, how many acres are used for grazing?  

7. Has this land been subdivided or has a plat been filed with respect to the land?  
   □ Yes □ No  

8. Are you and is your land in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris laws described in Title 76 RCW? If no, please explain.  
   □ Yes □ No  

9. Is all or part of the land subject to a forest fire patrol assessment as described in RCW 76.04.610?  
   □ Yes □ No  
   If no, please explain.
10. Is the land subject to a lease, option, or other right that permits the land to be used for a purpose other than growing and harvesting timber? If yes, please explain. □ Yes □ No

11. Describe the present improvements (residence, buildings, etc.) on your parcel of land.

12. Attach a map of your property to show an outline of the current use of each area of the property such as: timbered areas, improvements such as your residence and any buildings, wetlands, streams, buffers, rock outcroppings, land used for grazing, etc.

13. Summary of your current and past experience with growing and harvesting timber.

NOTICE: To verify eligibility, the county legislative authority may require owners to submit pertinent data regarding the use of the classified land.

Timber Management Plans:
A copy of a timber management plan must be submitted with this application. (RCW 84.34.041) A timber management plan is a plan prepared by a professional forester, or by another person who has adequate knowledge of timber management practices, concerning the use of the land to grow and harvest timber. A timber management plan is required:
• When an application for classification as timber land pursuant to this chapter is submitted;
• When a sale or transfer of timber land occurs and a notice of classification continuance is signed; or
• Within sixty days of the date the application for reclassification under this chapter is received.

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: ____________________________

Assessor
In accordance with the provisions of RCW 84.34.245(3), within ten days following receipt of the notice from the granting authority of classification of land under this chapter, the assessor must submit the signed agreement to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

Amount of Processing Fee Collected: $ _______ Date: ____________________________

REV 64 0111 (08/02/17)
Timber Land Classification

Definition: "Timber land" means any parcel of land that is 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 forest crops for commercial purposes. "Timber land" means land only and does not include a residential home site. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than ten percent of the land may be used for such incidental uses. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

A timber management plan shall be filed with the county legislative authority either (a) when an application for classification as timber land pursuant to this chapter is submitted; (b) when a sale or transfer of timber land occurs and a notice of classification continuance is signed; or (c) within sixty days of the date the application for reclassification under this chapter is received. The application for reclassification will be accepted but not processed until the timber management plan is received. If the timber management plan is not received within sixty days of the date the application for reclassification is received, the application for reclassification shall be denied. If circumstances require it, the county assessor may allow in writing an extension of time for submitting a timber management plan when an application for classification or reclassification or notice of continuance is filed. When the assessor approves an extension of time for filing the timber management plan, the county legislative authority may delay processing an application until the timber management plan is received.

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

1. Upon removal from 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 Timber 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 for the purposes enumerated in those sections. (RCW 84.34.108(6)(f)).

(g) Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(f) (homesite).

(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.

*o 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.

REV 64 0111 (08/02/17)
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)
Guidelines for

Timber Management Plans

WASHINGTON STATE DEPARTMENT OF REVENUE

JUNE 2010

Washington’s Timber Land and Designated Forest Land classifications reduce taxable land values for landowners whose lands are “primarily used for growing and harvesting timber.” These designations allow the land to be valued on forest use rather than the land’s highest and best use.

A Timber Management Plan is required when applying for Timber Land (chapter 84.34 RCW) and may be required when applying for Designated Forest Land (chapter 84.33 RCW). A Timber Management Plan describes timber harvesting and associated activities.

Timber Land

The Timber Land classification requires a Timber Management Plan. The Timber Land classification requires a minimum of five (5) contiguous acres that are devoted primarily to the growing and harvesting of timber. It does not include a residential home site. Timber Land includes land used for incidental uses that are compatible with the growing and harvesting of timber, but no more than 10% of the land may be used for such incidental uses. Application for classification or reclassification of land as Timber Land is made to the county legislative authority where the land is located.

Designated Forest Land

Application for Designated Forest Land (DFL) may require a Timber Management Plan depending on the county requirements. DFL requires a minimum of twenty (20) contiguous acres that are devoted primarily to the growing and harvesting of timber. It does not include a residential home site. DFL includes land used for incidental uses that are compatible with the growing and harvesting of timber, but no more than 10% of the land may be used for such incidental uses. Application for DFL must be made at the assessor’s office in the county where the land is located.

How to Apply

To apply for Timber Land or Designated Forest Land classification, complete one of the following forms:

• Application for Classification or Reclassification as Open Space Land or Timber Land for Current Use Assessment
• Application for Designated Forest Land

These forms are available at the county assessor’s office or on the Department of Revenue’s website at dor.wa.gov.

Note: Reduced Timber Land or Designated Forest Land valuation remains in effect as long as the land continues to be used primarily for growing and harvesting timber.

Timber Management Plan

A Timber Management Plan should be prepared by a professional forester. A Timber Management Plan must include the following:

1. The legal description of the land, including the assessor’s parcel number.
2. The date (or dates) of the land acquisition, a statement that the land has the same ownership, consists of contiguous acreage, and is primarily devoted and used to grow and harvest timber.
3. A brief description of the timber (major species, size, age and condition).
4. If the timber has been harvested describe the plans for reforestation. If the land has no trees presently growing on it, describe the plans to restock within 3 years of designation.

5. A description of past and present livestock grazing on the land.

6. A description of whether the land is in compliance with the stocking requirements including the number of trees per acre, planned forest management activities (thinning, harvest, brush control), fire protection efforts, insect and disease control, and weed control and forest debris abatement provisions of the Washington Forest Practices Act Title 76 RCW.

7. A statement indicating whether the land is subject to forest fire protection assessments pursuant to RCW 76.04.610.

Additional recommended information for a Timber Management Plan:

a. Goals – describe the ownership goals for the land and provide an outline of the intended management of the land.

b. Forest types and stands – provide an inventory of the timber by forest type including stocking levels and forest health conditions.

c. Resource inventory and environmental impact considerations – describe the types and species of plants and animals, predominant habitats, wetlands, any endangered species, and aesthetic resources present on the land.

d. A map or aerial photo showing the property lines, access roads, topography, water or other physical features of the property.

e. A statement acknowledging that the owner is aware of the potential tax liability involved when the land ceases to be classified as Timber Land or Designated Forest Land.

Generally, an approved Forest Stewardship Plan as part of the Washington Department of Natural Resources (DNR) Forest Stewardship Program will meet the requirements for a Timber Management Plan.

Sources of Assistance

Washington Department of Natural Resources (DNR)

DNR Small Forest Landowner Office
The Small Forest Landowner Office serves as a resource and focal point for small forest landowners (less than 5,000 acres) concerns and policies. The Office offers information on the Forestry Riparian Easement Program, Family Forest Fish Passage Program and technical and stewardship assistance for Timber management via the Stewardship Program.

Contact information
PO Box 47012
Olympia, WA 98504-7012
Phone: (360) 902-1400
Fax: (360) 902-1428
sflo@dnr.wa.gov or visit www.dnr.wa.gov

Washington State University Extension (WSU)
WSU Extension offers workshops on writing timber management plans, as well as other forest owner workshops and field days throughout the year. For upcoming events and detailed forest management information and resources, please visit http://ext.wsu.edu/forestry/stewardship.htm/ or contact your local Extension office.

Washington State Department of Revenue

Forest Tax Section (DOR)
DOR provides help to the counties by reviewing Timber Management Plans, and offers assistance on forestland grading, compensating tax, and other aspects of designating forest land or timber land.

For more information, visit the Department's website www.foresttax.dor.wa.gov or call 1-800-548-8829.

http://dor.wa.gov

To Inquire about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715.

Teletype (TTY) users please call 1-800-451-7985.
The following WSSAF members are available for consulting. They are members in good standing and subscribe to the professional and ethical standards of the Society of American Foresters. (www.safnet.org)

BOYCE, Jeff
206-522-8282
Seattle
MSFM, CF
jboyce@meridiannenv.com

CHRISTENSEN, Lance
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CRANEY, Al
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eric.haller@simpson.com

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420- 820-3420  
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tom@infroestry.com

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dhooks@wfpa.org

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hopkinsforestry@yahoo.com

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jeff@pacificforestmangement.com

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wallymichalec@comcast.net

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425-259-4411  
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silviculturist@msn.com

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BSFM, CF, ATFI

STARNES, Lawson Longview
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CF, ATFI, FE, FM, PE

WESTERGREEN, Tom Sumas
tomwestergreen@hotmail.com
360-966-3605
ATFI, BS, CF

LEGEND

ATFI – American Tree Farm Inspector

BS – Bachelor Science

BSF- Bachelor Forestry

BSFE – Bachelor Science Forest Engineering

BSFM – Bachelor Science Forest Management

CA – Certified Arborist

CF – Certified Forester (by SAF)

CL – Certified Logger

CRM – Certified Rangeland Manager
CWB – Certified Wildlife Biologist

FE – Forest Engineering

FM – Forest Management

FT - Forest Technician

MFFE – Masters Forestry Forest Engineering

MS – Master Science

MSWM – Masters Wildlife Management

PE – Professional Engineer

PLS – Professional Land Surveyor

REA – Real Estate Appraiser

TRAQ- Tree Risk Assessment Qualification

For information/changes contact: Jocko Burks, 4str@msn.com

Distribution: Membership, Chapter Chairs, County Assessor’s, County Extension Offices, Conservation Districts.
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 neighboring 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.

This fact sheet provides general information regarding the Open Space Taxation Act. The information is current at the date of publication. Please note subsequent law changes may supersede or invalidate some of this information.
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).

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 homestead. 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.

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 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 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 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.

**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
- 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.