



Klickitat County

Office of Assessor

Billi Jean Bare

205 S. Columbus Room 200 Goldendale, WA 98620

Voice: 1 (800) 764-2235 or 773-3715 Fax: (509) 773-6397

OPEN SPACE FARM AND AGRICULTURAL PROGRAM RCW 84.34

Thank you for your recent inquiry regarding the Farm and Agricultural Program. Parcels enrolled in this program must be primarily devoted to the production of agricultural commodities for commercial purposes. A minimum of eighty percent of the total acreage must be utilized for agricultural production. The enclosed documentation provides definitions for commercial farming/ranching and incidental uses.

Potential purchasers are required to contact the Programs Specialist at the Assessor's Office and submit a Farm Management Plan, prior to the closing date. Once the plan has been submitted, the Programs Specialist will review the plan. If approved, an approval letter is sent to the appropriate party and the applicant will be allowed to continue in the program. If denied, the applicant may work with the Programs Specialist to determine what options are available. A Farm Management Plan form is enclosed in this packet.

Upon removal from this program additional tax, interest, and penalties will be due; removal fees are calculated on land values only. The removal amount is based on 7 tax years preceding the removal plus the current year prorated. Prior to the sale, removal fees are the seller's responsibility. After purchase, removal fees become the purchaser's responsibility including prior years of enrollment.

Withdrawal Process: Land classified under chapter 84.34 RCW must be applied to the classified use and remain in its classified status for at least ten years from the date of classification. During the ninth or later year of classification, the owner may request to have all or a portion of the land withdrawn from the current use program. The additional tax and interest imposed by RCW 84.34.108 are then due without the 20% penalty incurred otherwise.

Periodically the Assessor's office will require an owner to submit data relevant for continuing eligibility. (WAC 458-30-270) Failure to submit requested data will result in removal with additional tax, penalty, and interest due.

Applications are due annually on December 31st with an application fee of \$453.50 for the first parcel and \$50.00 for each additional. Please contact the Office of Assessor with any questions or concerns.

*Kaitlynn Washburn
Current Use and Agriculture Specialist
Klickitat County Office of Assessor
Direct 509-773-3715*

**FARM AND AGRICULTURAL MANAGEMENT PLAN
FOR PURCHASERS WISHING TO OBTAIN
CLASSIFICATION IN RCW 84.34**

NAME OF PURCHASER

NAME OF SELLER

MAILING ADDRESS

PARCEL NUMBER(S)

CITY, STATE, ZIP

**WILL YOU BE USING EIGHTY PERCENT
OR MORE OF THE CLASSIFIED LAND
FOR COMMERCIAL FARM/RANCH
AND/OR AGRICULTURAL PURPOSES?**

PHONE NUMBER

YES NO

EMAIL ADDRESS

APPROVAL OR DENIAL WILL BE SENT TO:

TOTAL ACREAGE

AGENT/ TITLE COMPANY

PHONE NUMBER

COMPANY

EMAIL ADDRESS

**PLEASE SELECT THE FOLLOWING CATEGORY(S) THAT DESCRIBE(S) YOUR PRIMARY USE OF
THE LAND, THAT WILL CONTINUE QUALIFICATION IN THE FARM AND AG PROGRAM:**

1. RAISING, HARVESTING, AND SELLING LAWFUL CROPS:

AMOUNT OF ACREAGE USED: _____ ACRES CROP TYPES: _____

DATE PLANTED: _____ LIST ADDITIONAL OWNERS: _____

**2. FEEDING, BREEDING, MANAGING, AND SELLING LIVESTOCK
(POULTRY, FUR-BEARING ANIMALS, OR ANIMAL PRODUCTS)**

AMOUNT OF ACREAGE USED: _____ ACRES ANIMAL SPECIS: _____ HOW MANY: _____

3. DAIRYING OR SELLING OF DAIRY PRODUCTS:

AMOUNT OF ACREAGE USED: _____ ACRES PRODUCTS SOLD: _____

4. EQUESTRIAN RELATED ACTIVITIES:

AMOUNT OF ACREAGE USED: _____ ACRES CROP TYPES: _____

5. AQUACULTURE: AMOUNT OF ACRES USED: _____ ACRES KIND: _____

6. HORTICULTURE: AMOUNT OF ACRES USED: _____ ACRES KIND: _____

7. CRP: AMOUNT OF ACRES USED: _____ ACRES EXP. DATE OF LEASE: _____

**WHAT ARE YOUR COMMERCIAL FARM/RANCH GOALS AND OBJECTIVES FOR THE NEXT FIVE
YEARS?**

2025

2026

2027

2028

2029

YOU MAY ATTACH ANOTHER SHEET OF PAPER FOR THE ABOVE INFORMATION

PLEASE ESTIMATE YOUR GROSS COMMERCIAL FARM/RANCH INCOME FOR THE NEXT FIVE YEARS

2025 _____ 2026 _____ 2027 _____ 2028 _____ 2029 _____

PROOF OF GROSS COMMERCIAL FARM INCOME WILL BE REQUIRED FOR 3 OF 5 YEARS

WHO WILL BE FARMING YOUR PROPERTY?

OWNER CUSTOM FARMED SHARE CROP LEASE/RENT

DO YOU OWN FARM EQUIPMENT THAT IS LOCATED IN KLICKITAT COUNTY? YES NO
 DO YOU REPORT YOUR PERSONAL PROPERTY TO KLICKITAT COUNTY? YES NO
 WILL YOU BE BRINGING ANY FARM EQUIPMENT INTO KLICKITAT COUNTY? YES NO

IF YES, APPROXIMATE DATE: _____

(ALL FARM EQUIPMENT INCLUDING IRRIGATION IS TAXABLE. THIS INCLUDES HOBBY FARMS, PERSONAL USE AND COMMERCIAL FARM EQUIPMENT)

WHAT PORTION, IF ANY OF THE PARCEL IS FENCED? _____

IF FENCED, WHO MAINTAINS THE FENCE? OWNER LESSEE OTHER

LIST ANY OTHER INCIDENTAL USES WHETHER THEY RELATE TO FARMING/RANCHING OR NOT:

IN THE FOLLOWING AREA PLEASE DRAW A MAP SHOWING THE LAYOUT OF YOUR PARCEL SUCH AS BUILDINGS, PRODUCTION AREA, ROADS, PONDS, FENCES, ETC.



I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF WASHINGTON THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

SIGNATURE _____

DATE _____

IF FARMED BY SOMEONE OTHER THAN THE OWNER, THE FOLLOWING INFORMATION IS REQUIRED
 TERMS OF AGREEMENT MUST BE ATTACHED

NAME _____

ADDRESS _____

CITY, STATE, ZIP _____

PHONE NUMBER _____

LENGTH OF AGREEMENT:

BEGINNING DATE _____

ENDING DATE _____

SIGNATURE OF LESSEE/CUSTOM FARMER/SHARE CROPPER _____

Home Site Information:

If occupied by the owner, does the owner participate in the farming operation? Yes No
 If the housing is leased, does the lessee participate in the farming operation? Yes No

KLICKITAT COUNTY ASSESSOR'S OFFICE
 205 S. COLUMBUS ROOM 200 GOLDENDALE, WA 98620
 KAITLYNN WASHBURN-CURRENT USE SPECIALIST
 DIRECT LINE: (509) 773-2308 FAX: (509) 773-6397
 EMAIL: kaitlynnmw@klickitatcounty.org

INCOMPLETE PLANS WILL BE RETURNED TO YOU FOR COMPLETION

Current Use Application Farm and Agricultural Land Classification Parcels with Same Ownership

Chapter 84.34 RCW

File with County Assessor

County _____

Tax code area: _____ Parcel number(s): _____ _____ _____ Owner(s) name and address: _____ _____ _____ Telephone no.: _____ Email address: _____	<p style="text-align: center;">Assessor Use Only</p> <input type="checkbox"/> Application approved <input type="checkbox"/> Application denied <input type="checkbox"/> All of parcel (land only) <input type="checkbox"/> Portion of parcel (land only) <input type="checkbox"/> Home site approved <input type="checkbox"/> Home site denied Date owner notified: _____ Fee returned <input type="checkbox"/> Yes <input type="checkbox"/> No Date: _____ Assessor/Deputy Signature: _____ APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.
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1. Legal description: _____ Sec: _____
 _____ Twp: _____
 _____ Rge: _____

2. Acreage: Crops _____ Irrigated acres _____ Dry acres: _____
 Livestock _____ List types of crops _____
 Grazing _____ List types of livestock _____
 Horticulture _____ Describe horticulture activity _____
 Farm buildings
 (including
 greenhouses) _____ Is grazing land cultivated? Yes No
 Employee Housing .. _____
 Residence _____
 Equestrian uses _____ List types of equestrian uses: _____
 Woodlot areas _____ Is woodlot area(s) used for grazing/sheltering of livestock? Yes No
 Other _____ Describe other: _____
TOTAL Acreage _____

3. Describe the land on the parcel(s), if applicable, that is rented to others and not affiliated with agricultural use. Show the location on a map.

4. Is the parcel(s) subject to a lease or agreement that permits any use other than its present use? Yes No
 If yes, please describe: _____

5. Describe the present use of each parcel of land described in this application.

6. Describe the present improvements (residence, farm buildings, employee housing, etc.) on each parcel of land described in this application. _____
 If a residence is located on the land, is it the primary residence of the farm operator or owner? Yes No
 If yes, explain how the residence is central to or inherent in the use or operation of the farm and agricultural land for commercial agricultural purposes. _____

7. If the primary use of the land is subject to this application is horticulture, provide the following information:
- a. Are you selling plants that have been purchased from another grower for resale? Yes No
If yes, how many acres of the land used for horticulture is being used to store and care for those plants that are purchased for resale? _____
 - b. How many acres are used to grow plants in the ground? _____
 - c. How many acres are used to grow plants in containers? _____
For the acreage used for growing plants in containers, what percentage of the land is covered by pavement? _____
 - d. Is the land used for horticulture less than five acres? Yes No
If yes, what percentage of that acreage, if any is open to the general public for on-site retail sales? _____
8. Attach a map of the property to show an outline of the current use of each area of the property such as: livestock (type), row crops, hay land, pasture, wasteland, woodlots, etc. Include on the map, if available, the soil qualities and capabilities. Also indicate the location of improvements listed in questions 6 and 7.
9. Applications for parcels less than twenty acres must meet certain minimum income or investment standards (see RCW 84.34.020(2)(b), (c), and (d)). Please supply the pertinent data below to show that the land will qualify for classification.

	Year	_____	_____	_____	_____	_____	Average
List the yield per acre for the last five years (bushels, pounds, tons, etc.).	_____	_____	_____	_____	_____	_____	_____
List the annual gross income per acre for the last five (5) years.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
If rented or leased, list the annual gross rental fee per acre for the last five years.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
For standing crops or short rotation hardwoods, list the average investment per acre for the current year or previous year.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

NOTICE: The assessor may require owners, regardless of the size of parcels(s) subject to the application, to submit pertinent data regarding the use of the classified land, productivity of typical crops, income, etc., to verify an eligible commercial agricultural activity is being conducted on the land.

As owner(s) of the parcels 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 84.34.035, "... [T]he assessor shall submit notification of such approval [Form REV 64 0088] to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property."

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact your local county assessor's office.

Farm and Agricultural Land Means Either:

1. A parcel of land or contiguous parcels of land of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve program or its successor administered by the United States Department of Agriculture.
2. Any parcel of land or contiguous parcels that are five acres or more but less than twenty acres devoted primarily to agricultural uses, which has:
 - Produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre each year for three of the five calendar years preceding the date of application for classification under this chapter;
 - Standing crops with an expectation of harvest within seven years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year; or
 - Standing crops of short rotation hardwoods with an expectation of harvest within fifteen years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year.
3. Any parcel of land or contiguous parcels that are less than five acres devoted primarily to agricultural uses which have produced a gross income of fifteen hundred dollars or more each year for three of the five calendar years preceding the date of application for classification under this chapter.

Agricultural lands also include:

- Noncontiguous (in this context, means non adjoining/touching) parcels from one to five acres, but otherwise constituting an integral part of farming operations conducted on the land;
- Land, not to exceed twenty percent of classified land that has incidental uses compatible with agricultural purposes, and also the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products;
- Land 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;
- Any land on which the principal place of residence of the farm operator or owner of land or housing for employees is sited if the farm and agricultural land is classified pursuant to RCW 84.34.020(2) (a), if the residence or housing is on or contiguous to the classified parcel, and the use of the housing or the residence is integral to the use of the classified land for agricultural purposes;
- Any land primarily used for commercial horticultural purposes, whether under a structure or not. Land cannot be primarily used for the storage, care, or selling of plants purchased from other growers for retail sale or covered by more than 20 percent pavement if the primary use is growing plants in containers. If the primary use of the land is growing plants in containers and the land used for this purpose is less than five acres, the land will not qualify for classification if more than 25 percent is open to the general public for on-site retail sales.

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

1. Upon removal of classification, additional tax, interest, and penalty shall be imposed which shall be due and payable to the county treasurer thirty days after removal or upon sale or transfer, unless the Assessor has approved the Notice of Continuance signed by the new owner. The additional tax, interest, and penalty shall be the sum of the following:
 - (a) The difference between the property tax paid as "Farm and Agricultural 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 (a), paid at the same statutory rate charged on delinquent property taxes; plus
 - (c) A penalty of twenty percent shall be applied to the additional tax and interest if the classified land is sold, transferred, or 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 disallowing 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 (see RCW 84.34.108(6)(f));
 - (g) Removal of land classified as farm and 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 classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993. The date of death shown on a death certificate is the date used (see WAC 458-30-300(5)(k)); or
 - (l) The discovery that the land was classified in error through no fault of the owner.

Rental or Lease Agreements:

*If a written lease agreement does not exist, please fill out the following lease information.
Otherwise, please submit a copy of your current lease agreement.*

Lessee/Renter: _____

Phone Number: _____

Address: _____

City, State, & Zip: _____

Parcel Number(s): _____

Length of Agreement: _____

Terms & Conditions: _____

What is the grazing period or crop rotation? _____

Acreage: _____

Annual rent per AUM or acre: _____

For a crop-share lease, what is the landlord's share? _____ %

Landlord's share of the fertilizer cost: _____ %

Landlord's share of the weed control cost: _____ %

Owner Signature: _____

Lessee/Renter Signature: _____

NOTE: This is not a legally binding agreement; it is for verification and data collection purposes only to determine accurate values on Open Space Farm & Agricultural parcels.



**Klickitat County Office of Assessor
Billi Jean Bare**

205 S. Columbus Ave Room 200
Goldendale, WA 98620
Phone (509) 773-3715 or (509) 493-6028
Toll Free (800) 764-2235
Fax (509) 773-6397

**Requirements for Current Use Farm &
Agriculture Applications:**

1. \$453.50 application fee (first parcel, \$50.00 for each additional parcel.)
2. Completed application form signed by all owners of record
3. Map with sketch property, buildings, and use of area
4. Farm Management Plan
5. Proof of commercial farm income will be required for 3 years preceding the application year.

Open Space Taxation Act

JULY 2021

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.

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% 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 vendedes 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.



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.



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**
360-705-6705
- For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.



dor.wa.gov