



Open Space Designated Forestland

Current Use Specialist – Jeri Lux
jeril@dor.wa.gov or 360-534-1360

Slide 2

[illegible]

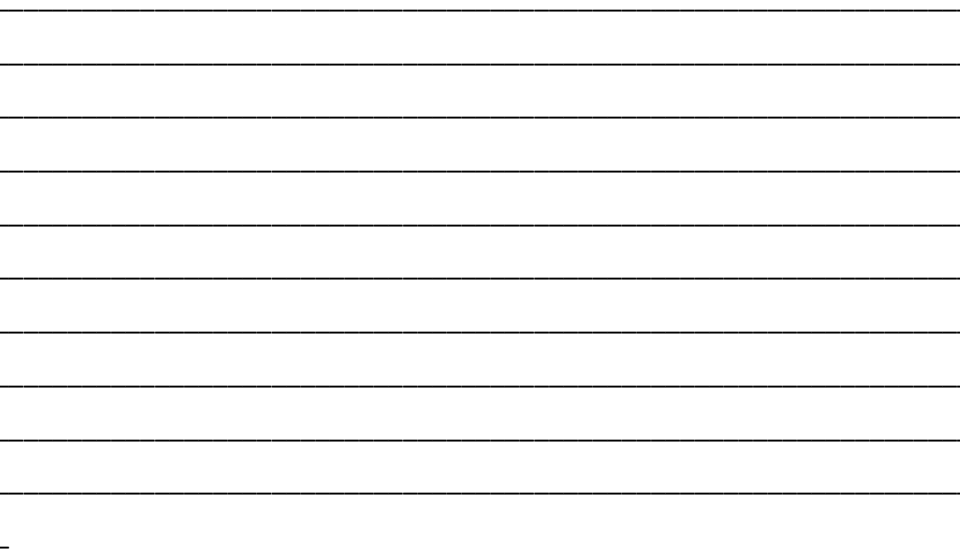
Open Space

Three Classifications

- Open Space Land (includes Farm & Agricultural Conservation Land).
- Farm & Agricultural Land.
- Timber Land.



- Open Space Land (includes Farm & Agricultural Conservation Land).
- Farm & Agricultural Land.
- Timber Land.



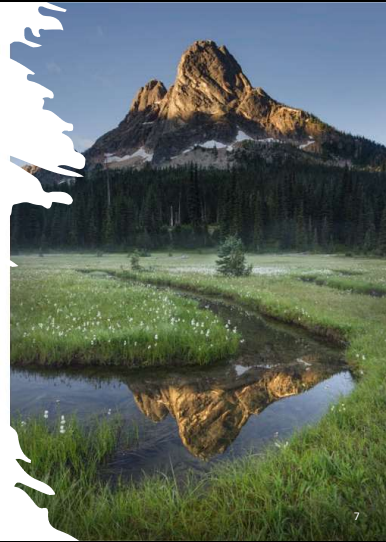
Currently 23 of the 39 counties have a PBRS



Chelan	Lewis
Clallam	Mason
Clark	Okanogan
Cowlitz	Pend Oreille
Douglas	Pierce
Franklin	San Juan
Island	Spokane
Jefferson	Thurston
King	Whatcom
Kitsap	Yakima
Kittitas	

A list of counties who have adopted a PBRS and a link to the rating system or contact information is provided at propertytax.dor.wa.gov.

- Granting Authority – County Legislative Authority (CLA).
- Community Development may be directed by the CLA to review the applications and make a recommendation of denial or approval.
- CLA approves/denies application within
- 6 months





[illegible]

- SSB1572 – effective Immediately once signed by the governor.
- Allows the taxpayer a choice of venue other than in the county where the land is located.
- Taxpayer can choose between two counties that touch where land is located, a





Livestock


- Goats
- Pigs
- Cattle
- Llamas
- Alpacas



13

Crops

- Apples
- Potatoes
- Wheat
- Cabbage
- Tulips
- Alfalfa
- Pumpkins



14

Honey Bees



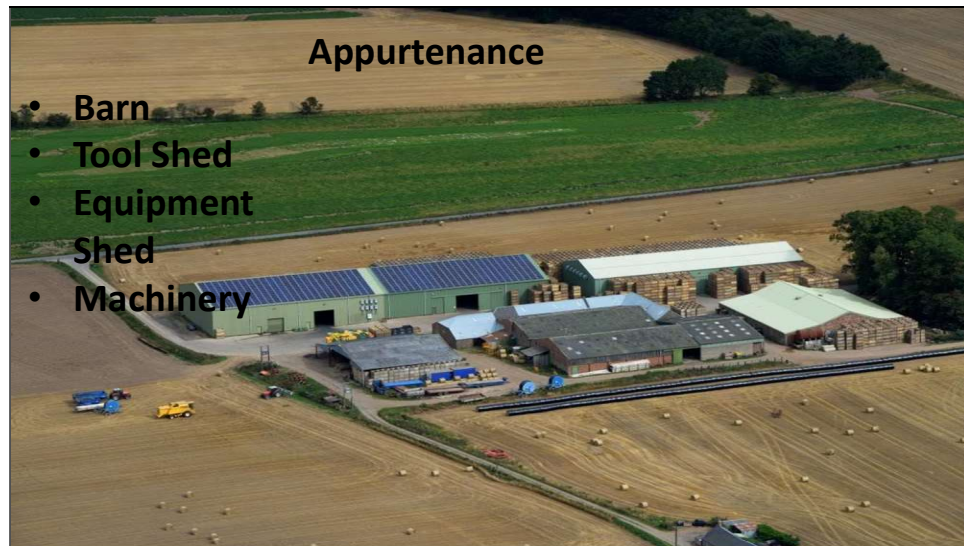


Aquaculture

16

Slide 17

[illegible]



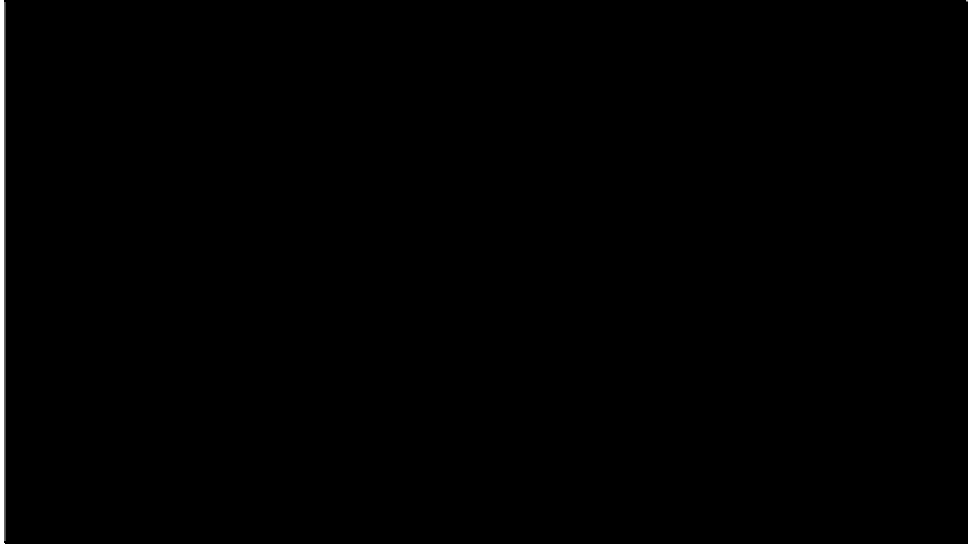
- Wetlands
- Gravel Pit (exclusive use to the property in classification)
- Farm Woodlot
- Produce Stand
- Storage Sheds



4th largest wheat producing state in the nation with more than 2.2 million acres in production.
Averages 65 bushels per acres for dry or non-irrigated land.
Eighty to ninety percent of the wheat is exported from ports on Columbia River.

- **4th largest wheat producing state in the nation with more that 2.2 million acres in production.**
- **Averages 65 bushels per acres for dry or non-irrigated land.**
- **Eighty to ninety percent of the wheat is exported from ports on Columbia River.**





Contiguous Land


- **Parcels adjoin and touch and are owned by:**
 - Same ownership.
 - Different owners that are members of the same family.
 - Legal entities that are wholly owned by members of the same family and the parcel are managed as part of a single operation.



20 or more acres

- **Multiple contiguous parcels.**
- **Primarily used to produce agricultural products for commercial purposes.**





5 or more acres up to less than 20 acres

- \$200 or more per acre per year for three of the past five years *preceding* the date of application if application was made on or after 1/1/93; or
- \$100 or more per acre per year for three of the past five years *preceding* the date of application if application was made before 1/1/93



\$1,000 per year for three of the past five years *preceding* the date of application if application was made before 1/1/93

— Gross Income

- Cash income derived from commercial agricultural purposes.
- Does not include anything that the owner consumes.
- Can include leased land if it is use for commercial farming purposes.

WAC 458-30-200(2)(aa)

26

Applications Farm and Agricultural Land

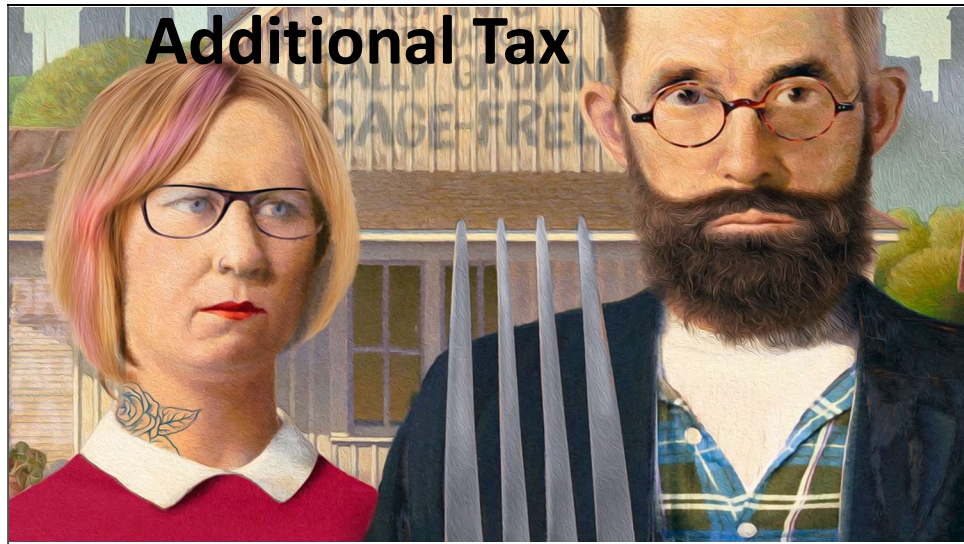
- Applications accepted from January 1 to December 31.
- Applicant can mail, e-mail, or fax application.
- Application must be approved or denied by May 1, of the following year or land is automatically in the classification.



A stampede at
a dairy farm
would result in
“udder” chaos!



-



Farm and Agricultural land Removal from Classification Appeal

- Unless a removal is reversed on appeal, The assessor must revalue the land and assess the land on its fair market value.
- Upon removal the assessor must determine If the additional tax, and interest for the previous 7 years and a 20% penalty is due.

A woman wearing a plaid shirt, jeans, and a baseball cap is crouching in a field of young corn plants. She is looking down at the plants. The background shows a sunset sky with clouds and a line of trees in the distance.

- Unless a removal is reversed on appeal, The assessor must revalue the land and assess the land on its fair market value.
- Upon removal the assessor must determine If the additional tax, and interest for the previous 7 years and a 20% penalty is due.

Farm and Agricultural Land Appeals to Board of Equalization.



- Denial of Application for classification or reclassification.
- Removal of land from the classification, market and current use value for year of removal.
- Appeal must be filed within 30 days or up to 60 days if the county legislative authority has extended the appeal period, or by July 1st of the assessment year of the determination whichever is later.



Documentation to Support and Farm and Agricultural Appeal to Support an Appeal not Meeting Income Requirements:

- IRS Schedule F.
- Receipts of sales from agricultural products.
- Lease agreements.
- Receipts of a demonstrable investment only for parcels at least 5 acres but less than 20.

- Documentation to Support Removal
- Land must be at least 20 or more acres.
- Residence is occupied by the farm owner/operator. Used for farm employee housing.

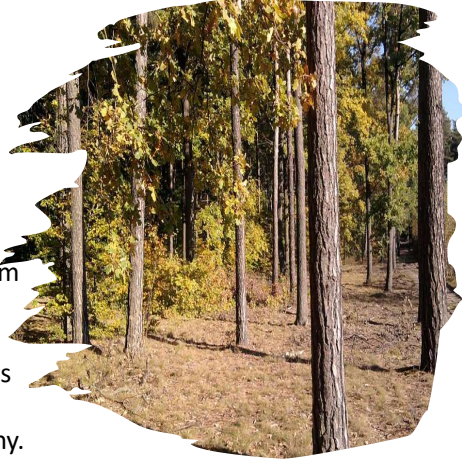


RCW 84.34.020(2)(f)

- 5 or more acres.
- Grow and harvest trees.
- No income requirements.
- DOR provides yearly assessed values per acre to the counties.

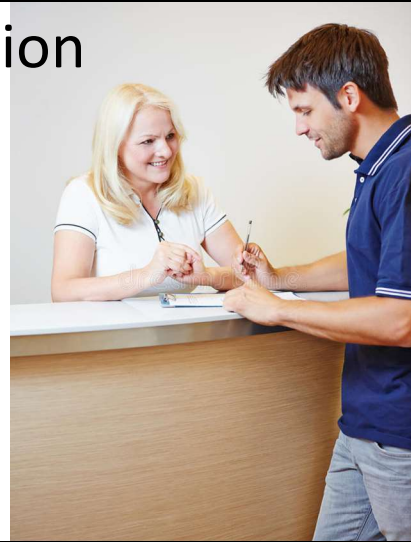
- 5 or more acres.
- Grow and harvest trees.
- No income requirements.
- DOR provides yearly assessed values per acre to the counties.

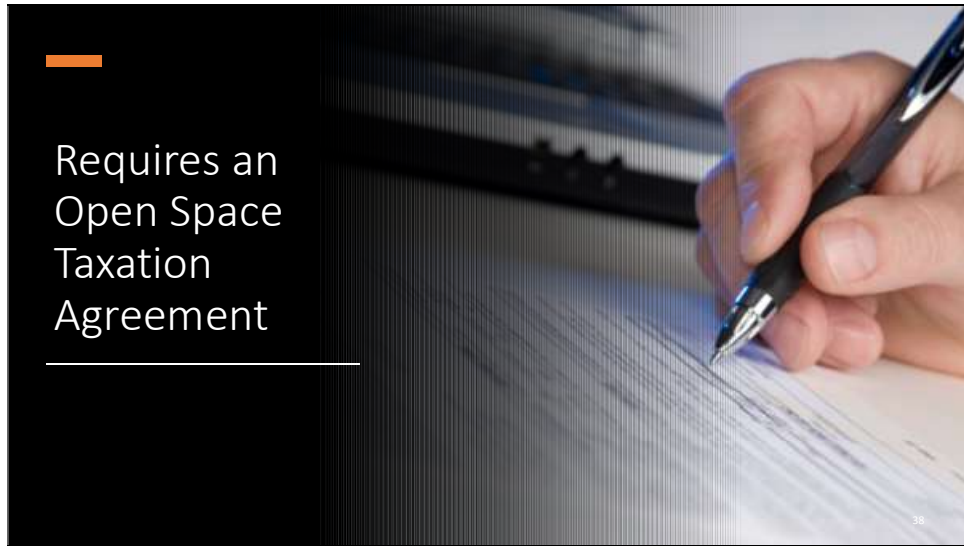
- Does not include homesite area.
- Allows 10% incidental use.
- Removal is calculated the same as Farm and Agricultural land.
- Equipment Storage areas and buildings can be part of the Timberland if used for harvesting or keeping forest healthy.



Application

- **Approved or denied by the County Legislative Authority (CLA).**
- **Applications accepted from January 1 through December 31 of current year.**
- **Timber management plan is required for all applications.**
- **CLA must approve or deny application within six months.**



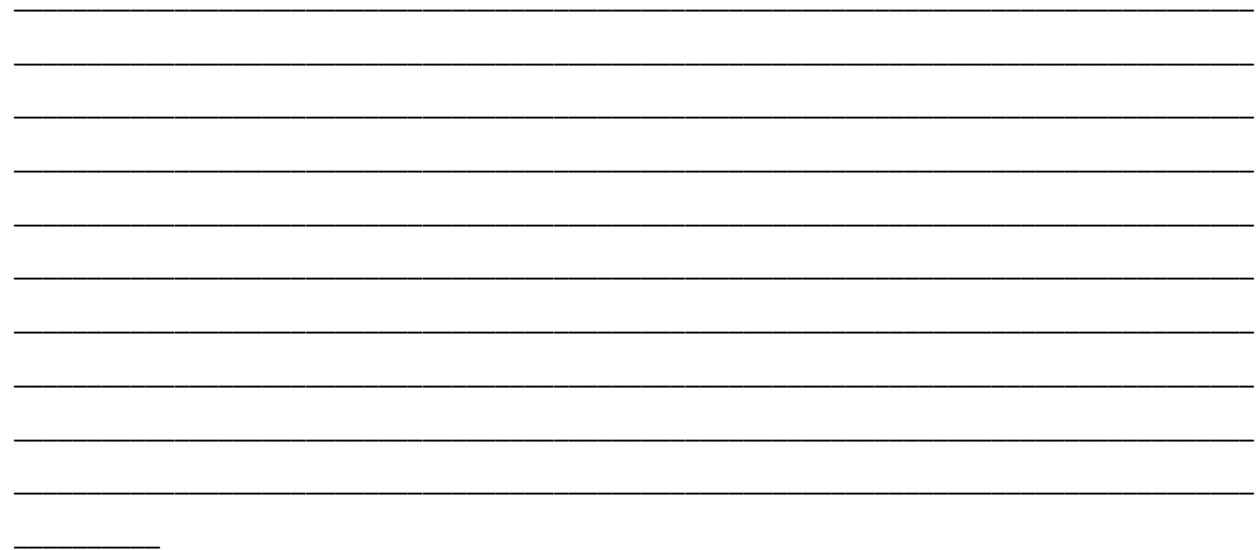




Merged
Timberland
and
Designated
Forestland

**List of counties
that merged
timber land and
DFL**

40



- Land only – no homesite.
- 10% incidental use that is compatible with growing timber.
- Buildings, landings, storage of logging equipment are allowed.
- Assessor is not required to send a revaluation notice.



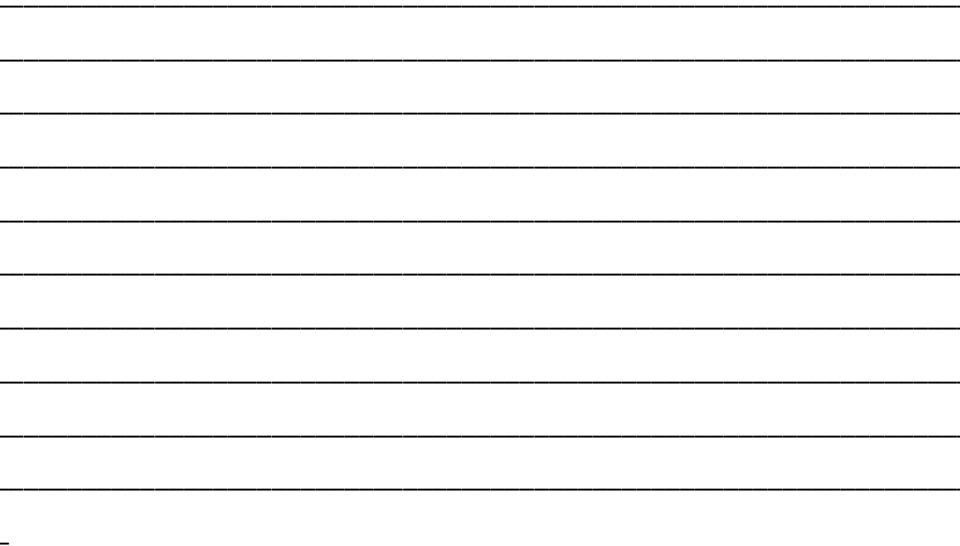
A photograph showing two men in a professional setting. One man, wearing glasses and a light blue button-down shirt, is seated at a desk and looking down at a document. The other man, seen from the side and wearing a grey sweater, is also looking at the document. They appear to be in a meeting or office environment with large windows in the background.

Application

- Assessor reviews application.
- Timber Management Plan may be required.
- Approval or denial letter needs to be sent to landowner before July 1st of following year of application.

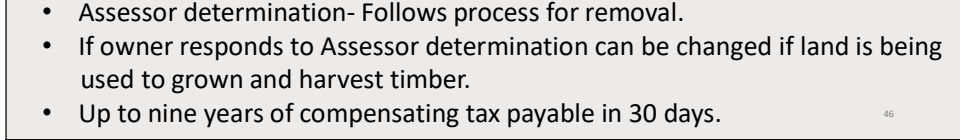
43

- 
- A photograph showing two men in a professional setting. One man, wearing glasses and a light blue button-down shirt, is seated at a desk and looking down at a document. The other man, seen from the side, is also in a light blue shirt and appears to be pointing at or discussing the document. The background is a bright, out-of-focus office environment with large windows.
- ## Application
- Assessor reviews application.
 - Timber Management Plan may be required.
 - Approval or denial letter needs to be sent to landowner before July 1st of following year of application.
- 43



- Application Year 2023.
- Inspection/Assessed 2024.
- Tax reduction 2025.
- Two-year process before taxes are reduced.





- Assessor determination- Follows process for removal.
- If owner responds to Assessor determination can be changed if land is being used to grow and harvest timber.
- Up to nine years of compensating tax payable in 30 days.

46

- Assessor determination- Follows process for removal.
 - If owner responds to Assessor determination can be changed if land is being used to grow and harvest timber.
 - Up to nine years of compensating tax payable in 30 days.
- 46

An aerial photograph of a vast, dense forest of evergreen trees. In the background, a range of mountains is visible under a cloudy sky. The text is overlaid on the upper portion of the image.

**Designated Forestland
Open Space Timberland
Documentation to
Support Appeals**

Information to support and appeal for the removal of designation or classification:


- Proof of growing and harvesting timber.
- Receipts from purchase of trees.
- DNR written approval for a natural reforestation plan.
- Timber Management Plan.
- Proof of adhering to the Timber Management plan that is on file with the Assessor or County Legislative Authority.

- Proof of growing and harvesting timber.
- Receipts from purchase of trees.
- DNR written approval for a natural reforestation plan.
- Timber Management Plan.
- Proof of adhering to the Timber Management plan that is on file with the Assessor or County Legislative Authority.

[illegible]

190 well-distributed seedlings per acre.

Or
100 vigorous well-distributed saplings
or merchantable trees per acre.



Restocking Levels for Eastside

150 well-distributed seedlings
per acre.

Less than 20% of the harvest
area with stocking levels from
120 to 150 seedlings per acre.

Or

100 vigorous well- distributed
saplings or merchantable trees
per acre.

WAC 222-34-020 (2)

Less than 20% of the harvest area with stocking levels from 120 to 150 seedlings per acre.

WAC 222-34-020 (2)