Department of
Revenue
Washington State
*"Working together to
fund Washington's future"*

**Current Use
Designated Forestland**
**Current Use Specialist
Jeri Lux**
jeril@dor.wa.gov
360-534-1360

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Open Space Taxation Act
Chapter 84.34 RCW

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Slide 3

Three Classifications:

· Open Space Land (includes Farm & Agricultural Conservation Land)
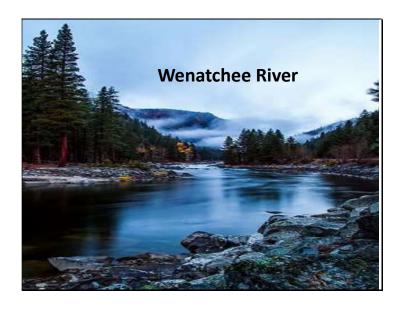
· Farm & Agricultural Land

· Timber Land

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Open Space Classification

· Preserve or enhance natural or scenic vistas.

· Protect streams/water supply.

· Promote conservation of soils, wetlands, beaches, or tidal marshes.

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wildlife preserves

sanctuaries

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Wenatchee River

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Slide 7

Open Space Farm and Agricultural Conservation Land

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Currently 23 of the 39 counties have a PBRS

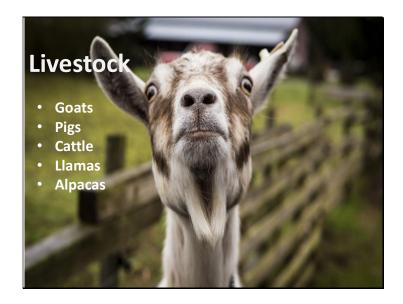|	
Chelan	Lewis
Clallam	Mason
Clark	Okanogan
Cowlitz	Pend Oreille
Douglas	Pierce
Franklin	San Juan
Island	Spokane
Jefferson	Thurston
King	Whatcom
Kitsap	Yakima
Kittitas	

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.
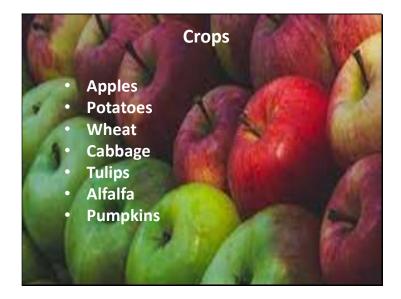
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Open Space Applications

- **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**

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Open Space Taxation Agreement

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Slide 11

FARM & AGRICULTURAL LAND

RCW 84.34.020 (2)

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Livestock
- Goats
- Pigs
- Cattle
- Llamas
- Alpacas

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Crops

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

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Slide 14

Honey Bees

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Slide 15

Aquaculture

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Slide 16

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Slide 19

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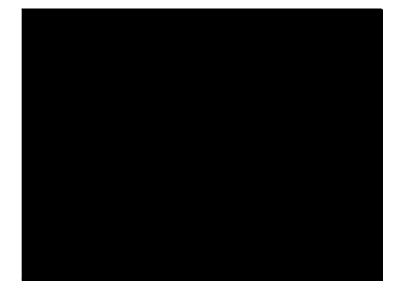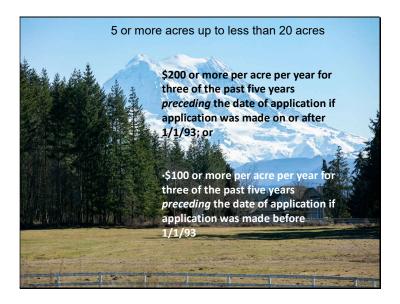
WASHINGTON WHEAT FACTS

- 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.

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20 or more acres

- Multiple contiguous parcels.

- Primarily used to produce agricultural products for commercial purposes.

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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

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Fewer than 5 acres

- $1,500 per year for three of the past five years *preceding* the date of application if application was made on or after 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

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Contiguous Land

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Inspect the Property

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Farm and Agricultural Land Applications

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Sun	Mon	Tue	Wed	Thu	Fri	Sat
Farm and Ag Land Apps Due		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

May 2018

Holiday List: May 2018

Date/Day	Holiday /Observances Name	Observance
May 01, Tuesday	Labour Day	

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Farm & Agricultural Land
Home Sites
RCW 84.34.065 & WAC 458-30-317

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

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Reasons for Removals

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Timber Land
RCW 84.34.020 (3)

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Slide 39

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Application

Approved or Denied by the County
Legislative Authority

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Requires an Open Space
Taxation Agreement

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Merged Timberland
and Designated
Forestland

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Slide 43
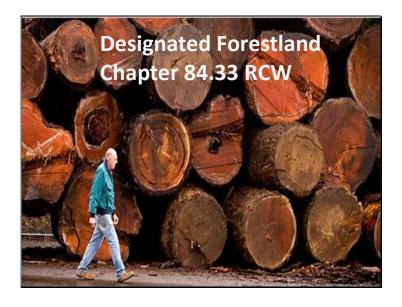
List of counties that merged Timberland & DFL

List of counties that merged timber land and DFL

County	Effective Date of Merger	Resolution / Ordinance No.	Date Signed
Chelan	07/01/2014	2014-65	07/01/2014
Clallam	01/20/2015	897	01/20/2015
Cowlitz	07/15/2014	14-062	07/15/2014
Ferry	08/04/2014	2014-05	08/04/2014
Grays Harbor	07/07/2014	412	07/07/2014
Island	06/12/2014	C-57-14 Amended	06/02/2014 07/28/2014
King	09/02/2022	19484	09/02/2022
Kitsap	08/25/2014	514-2014	08/25/2014
Kittitas	01/01/2015	2015-001	01/06/2015
Klickitat	09/30/2014	O093014	09/30/2014
Lewis	07/14/2014	1225	07/14/2014
Mason	07/18/2017	40-17	07/18/2017
Pacific	07/08/2014	173	07/08/2014
Pend Oreille	09/07/2014	2014-2	09/02/2014
Pierce	01/03/2016	2015-36	09/15/2015
Skagit	07/07/2015	O20150004	07/07/2015
Spokane	12/03/2014	14-0960	12/03/2014
Stevens	02/29/2016	2016-01	02/29/2016
Walla Walla	06/05/2017	467	06/05/2017
Whatcom	10/28/2014	2014-055	10/28/2014

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Designated Forestland
Chapter 84.33 RCW

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- No Homesite Allowed
- No Income Requirements

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Application

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Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? **If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)** ☐Yes ☑No

6 Is this property designated as forest land per RCW 84.33? ☐Yes ☐No

Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? ☐Yes ☐No

Is this property receiving special valuation as historical property per RCW 84.26? ☐Yes ☐No

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, **you must sign on (3) below**. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale (RCW 84.33.140 or 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land: ☐ does   ☐ does not qualify for continuance.

_____   _____
Deputy assessor signature   Date

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, **sign (3) below**. If the new owner(s) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

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Signature   Signature

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Print name   Print name

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