



## Open Space – Current Use Designated Forestland

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# Open Space Taxation Act

Chapter 84.34 RCW

# Open Space

## Three Classifications

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





## Open Space Classification

- **Preserve or enhance natural or scenic vistas.**
- **Protect streams/water supply.**
- **Promote conservation of soils, wetlands, beaches, or tidal marshes.**



# Open Space Farm and Agricultural Conservation Land

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# Public Benefit Rating System

Currently 23 of the 39 counties have a PBRs

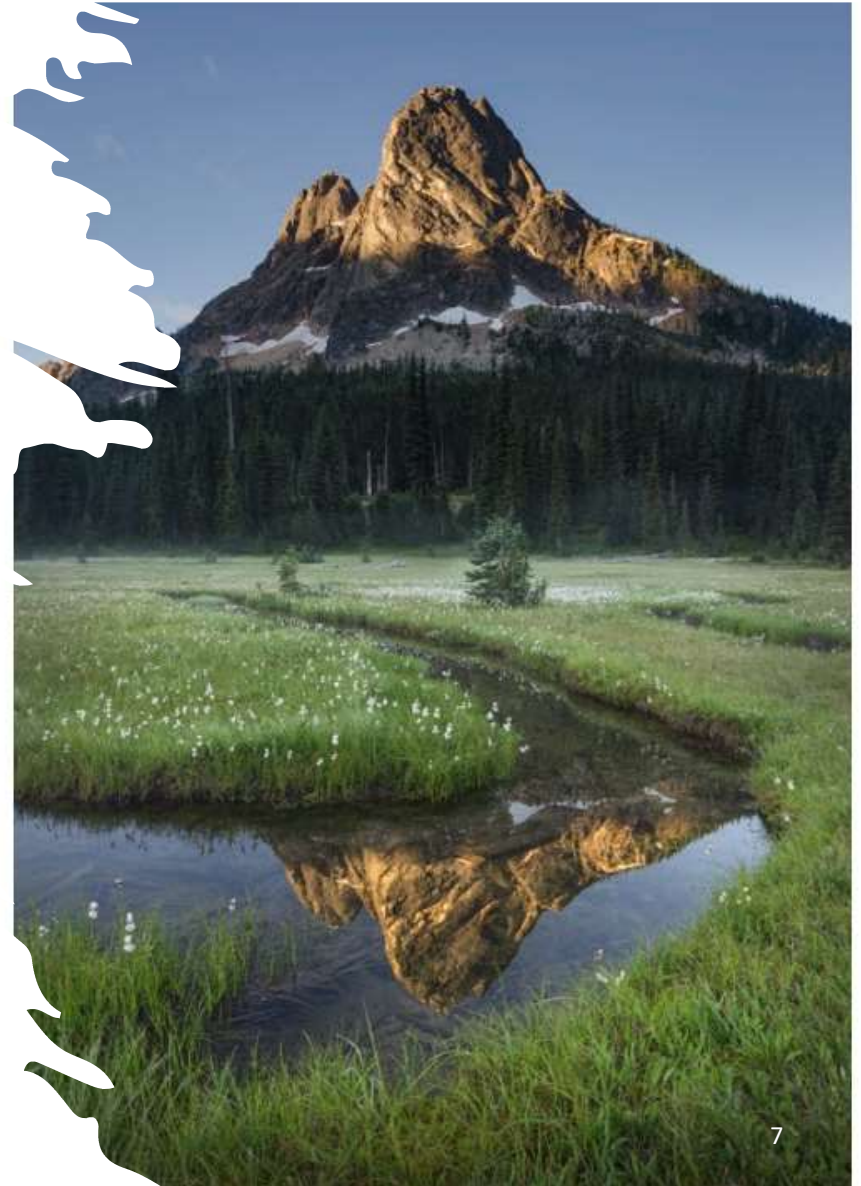


- Chelan
- Clallam
- Clark
- Cowlitz
- Douglas
- Franklin
- Island
- Jefferson
- King
- Kitsap
- Kittitas
- Lewis
- Mason
- Okanogan
- Pend Oreille
- Pierce
- San Juan
- Spokane
- Thurston
- Whatcom
- Yakima

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](http://propertytax.dor.wa.gov).

# 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**



Open Space  
Taxation  
Agreement





## Where is an Appeal Submitted?

### Superior Court

- Open Space
- Timberland
  - *Denial of application*
  - *Denial of Reclassification*
  - *Removal*
    - *Additional Tax*
    - *Market and/or Assessed value for the year of removal.*



# Paying Taxes under Protest

**Present a written protest to the county treasurer at time of payment of tax.**

**List in writing all the reasons Why you feel tax is unfair.**

**Filing your protest at the time Of payment will allow you to Appeal to superior court.**

<https://dor.wa.gov/sites/default/files/2022-02/Protest.pdf>



# New Legislation

- SSB1572 – effective Immediately after 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 the county where land is located, and whichever county is closer to travel to.





**FARM & AGRICULTURAL**

**LAND**



RCW 84.34.020 (2)

# Livestock

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- Cattle
- Pigs
- Goats
- Sheep
- Llamas
- Alpacas



# Crops

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



# Honey Bees





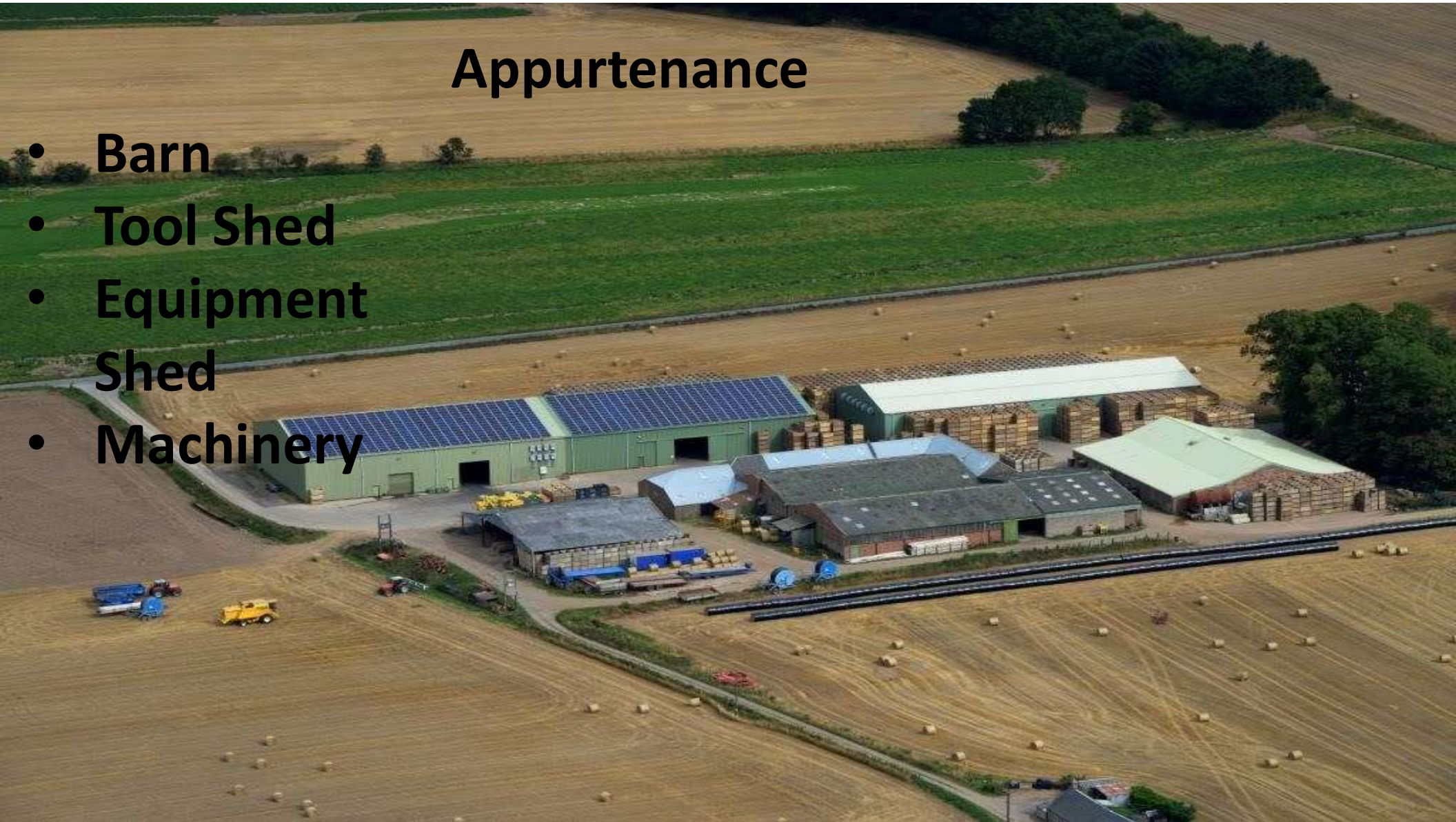
# Aquaculture





# Appurtenance

- Barn
- Tool Shed
- Equipment Shed
- Machinery



# Incidental Use

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



# WASHINGTON WHEAT FACTS

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- **4<sup>th</sup> 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.**





# Contiguous Land

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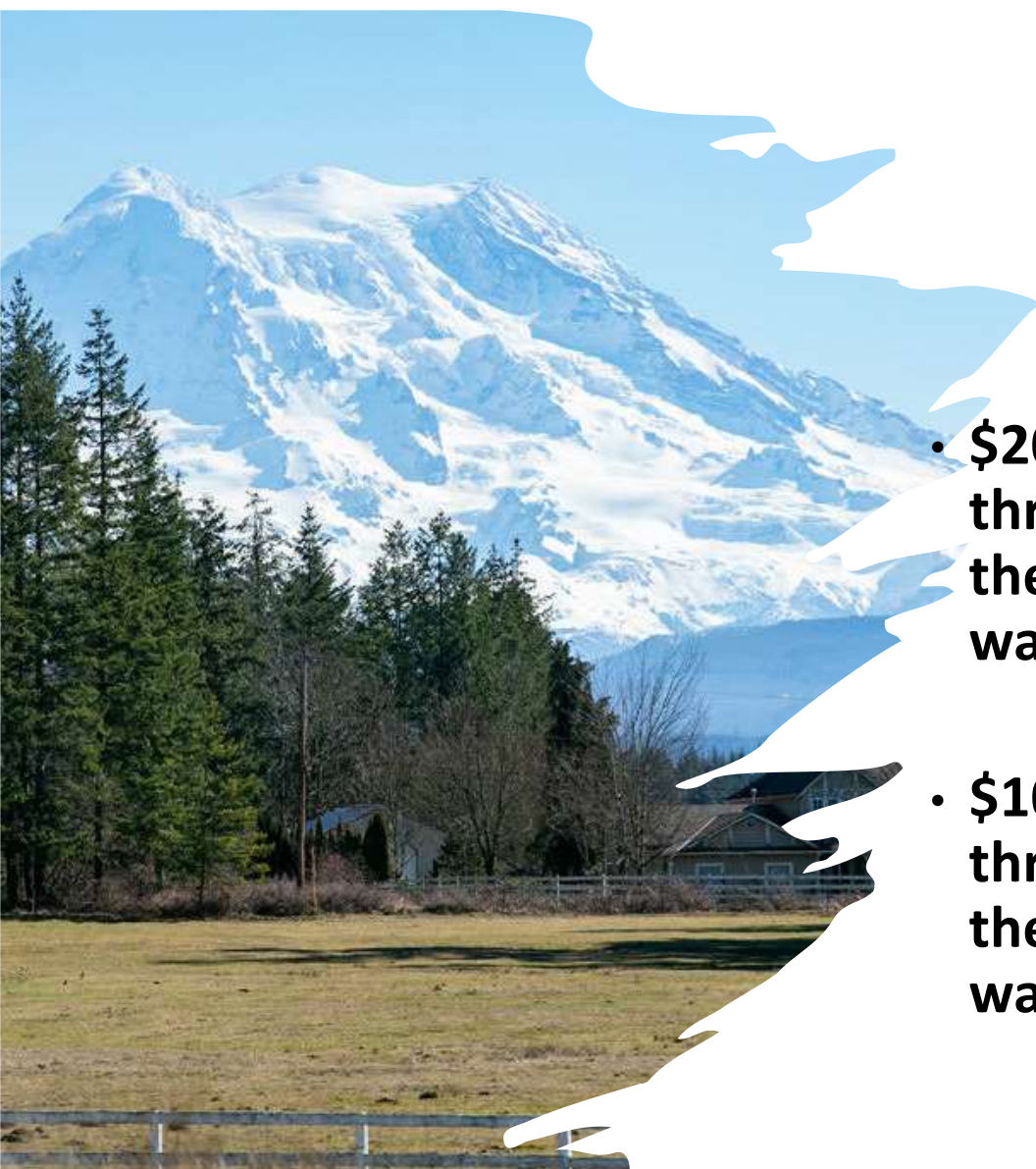
- **Parcels adjoin and touch and are owned by:**
  - **Same ownership.**
  - **Different owners that are members of the same family.**
  - **Legal entities that are wholly owned by members of the same family and the parcel are managed as part of a single operation.**



## **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**





## 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**

A background image showing a stack of US dollar bills, with a \$100 bill in the foreground being the most prominent. The bills are slightly out of focus, creating a sense of depth. The text 'AB 57665157 G' and 'B2' is visible on the bill.

## — 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.**
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## Applications - Farm and Agricultural Land

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- 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!

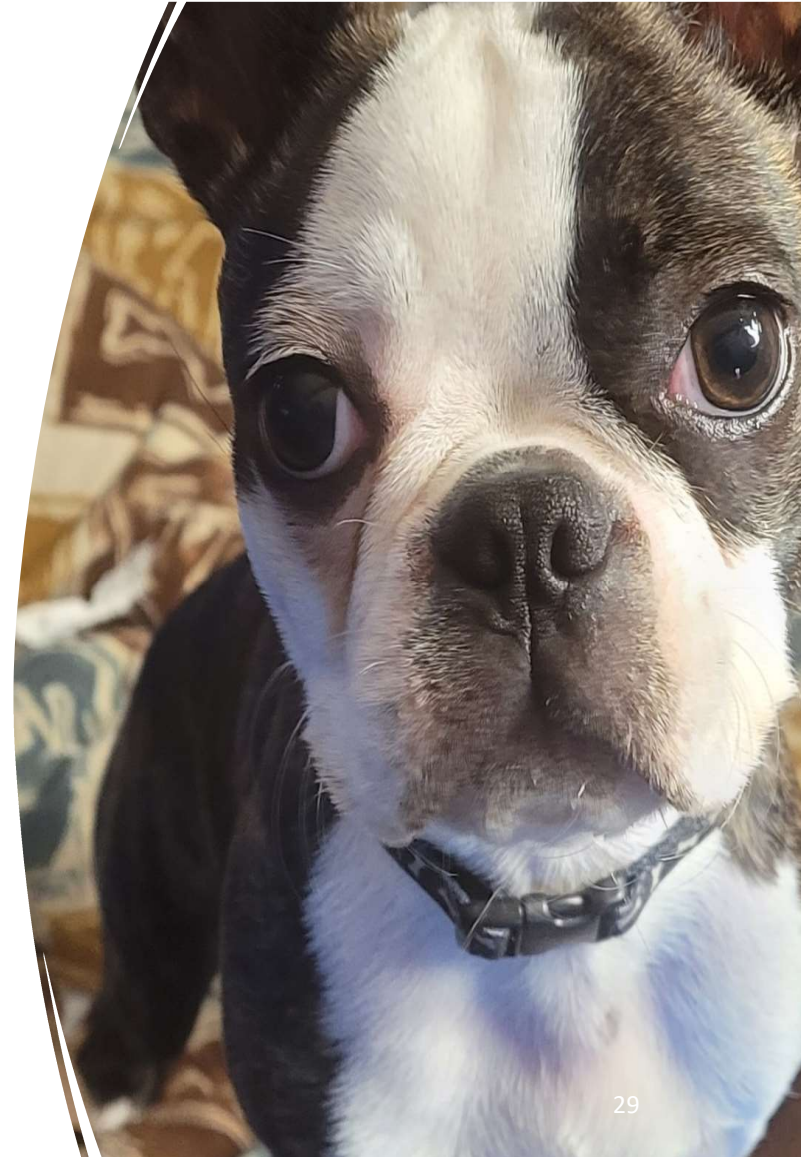
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# Removals

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- **Cannot meet income requirements.**
- **Change of use – not being farmed.**
- **Owner withdraws property from classification.**



# Additional Tax



## **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.**



# 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 1<sup>st</sup> 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.**

## Appealing a Homesite Removal

- 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)**

# Timberland

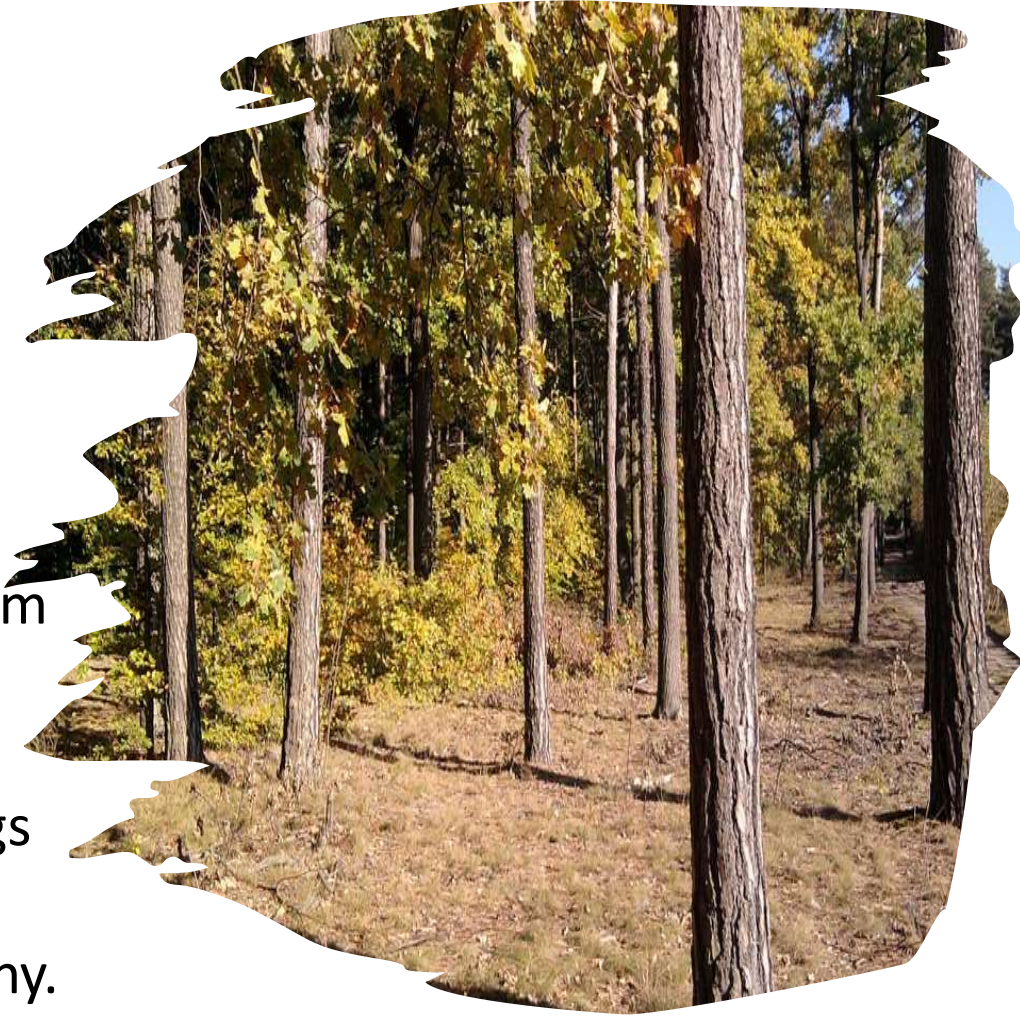
- 5 or more acres.
- Grow and harvest trees.
- No income requirements.
- DOR provides yearly assessed values per acre to the counties.



WAC 458-40-540

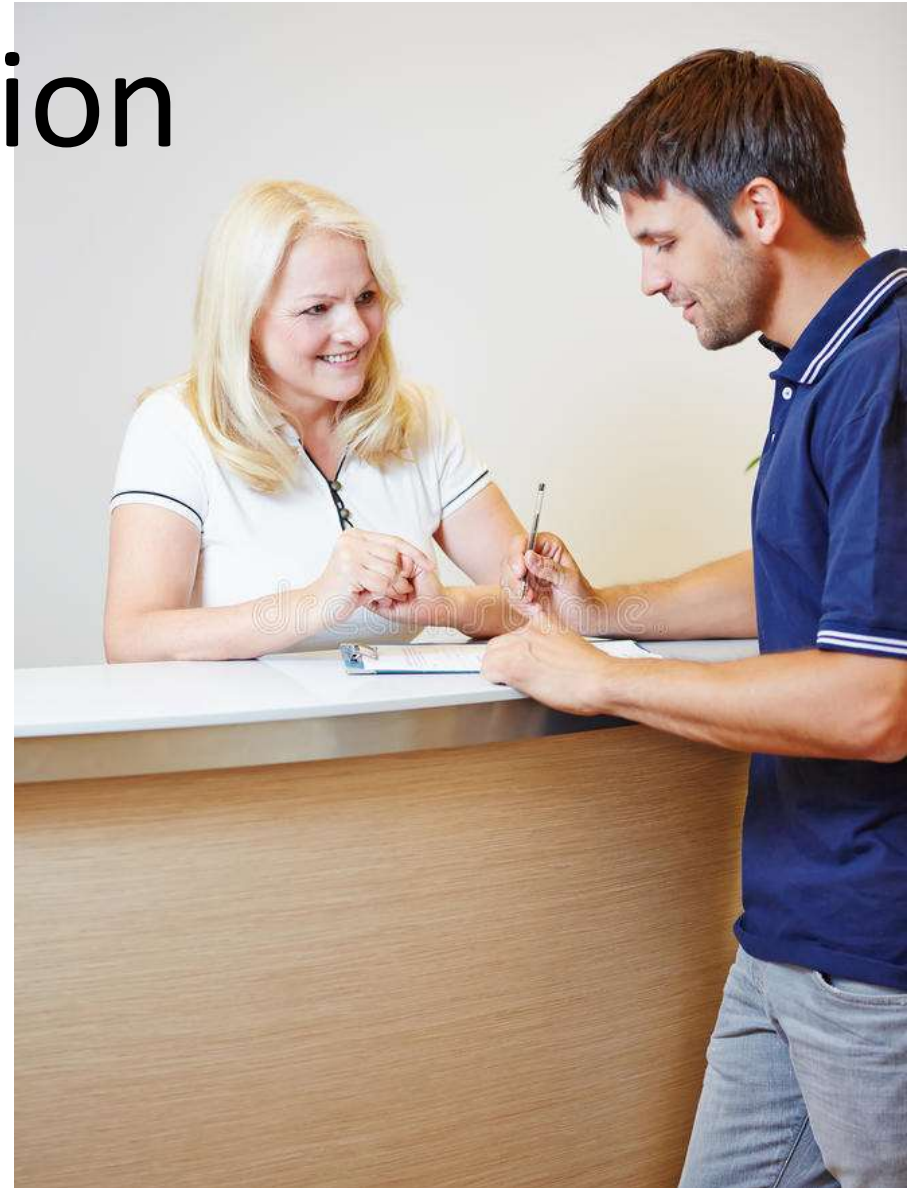
# Timberland

- 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 withing six months.**



A close-up photograph of a hand holding a black pen, writing on a document. The document has horizontal lines, and the pen is in the process of writing. The background is blurred, showing what appears to be a keyboard or another document. The overall scene is dimly lit, with the focus on the hand and the pen.

Requires an  
Open Space  
Taxation  
Agreement

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Merged  
Timberland  
and  
Designated  
Forestland

List of counties  
that merged  
Timberland &  
Designated  
Forestland

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





# Designated Forestland

Chapter 84.33 RCW

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## Designated Forestland

- 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.





## Application

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



Timber Management Plan  
Assessor has option to require a  
timber management plan when:

- Application for designation or reclassification is submitted.
- Land that is sold/transferred in the designation and a notice of continuance is signed.
- If Assessor does not believe that the land is devoted to growing and harvesting timber.

# Time Frame

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





## REMOVAL

- 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.



# 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.

## Restocking Levels for Westside

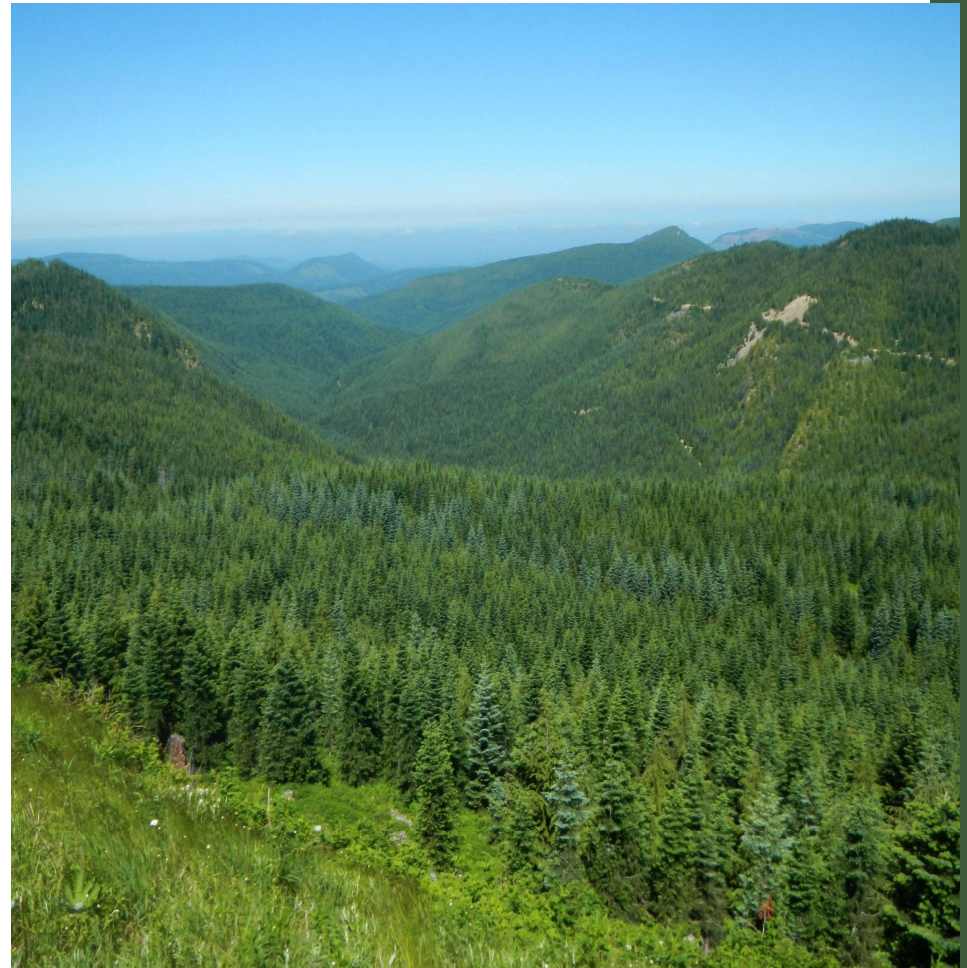
190 well-distributed seedlings per  
acre.

Less than 20% of the harvest area with  
stocking levels of 150 to 190  
seedlings/acre.

Or

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

**WAC 222-34-010(2)**







## 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)



Questions?

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