



Open Space – Current Use Designated Forestland

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Open Space Taxation Act

Chapter 84.34 RCW

Open Space

Three Classifications

- 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 Appeals are made to Superior Court only.**



FARM & AGRICULTURAL

LAND



RCW 84.34.020 (2)

20 or more acres

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



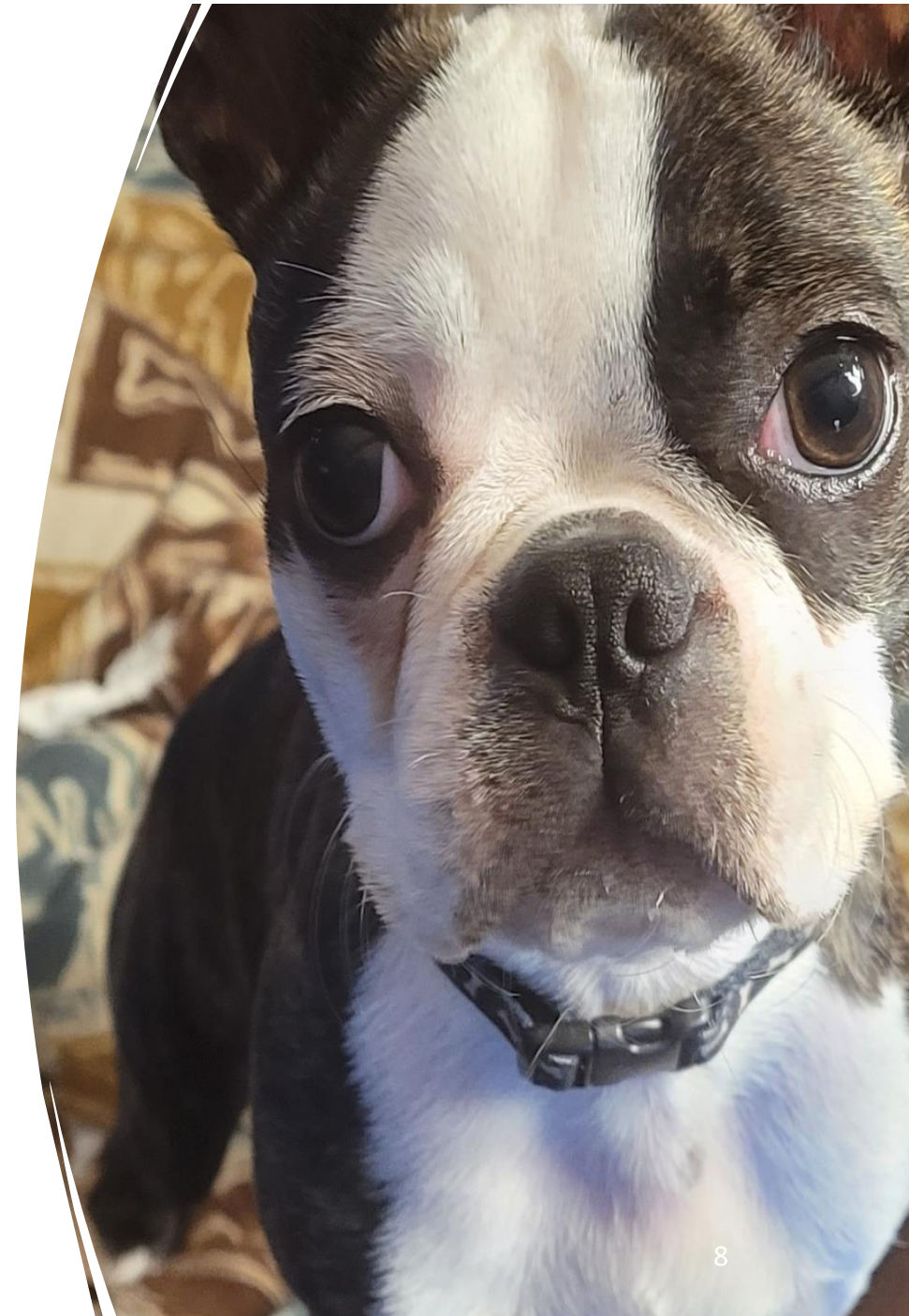
Applications - Farm and Agricultural Land

- 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.



Removals

- **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.**



A background image showing a stack of US dollar bills, with a \$100 bill in the foreground being more prominent than the others. The bills are slightly out of focus, creating a sense of depth.


— 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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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 a Farm and Agricultural 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.



Timberland

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





Merged Timberland and Designated Forestland



Designated Forestland

Chapter 84.33 RCW





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 adequate restocking levels
- Proof of adhering to the Timber Management plan that is on file with the Assessor or County Legislative Authority.



Questions?

