

**Application for Classification or
Reclassification as Open Space Farm &
Agricultural Land
Parcels with Same Ownership
RCW 84.34.020(2)**

DO NOT FILL OUT - Assessor Use Only

Application approved	Home site(s) approved	Portion of land
Application denied	Home site(s) denied	All of land
Date owners notified:	Fee returned: Yes No	Date:
Assessor/Deputy signature:		

Owner information

Property owner(s):
Street address:
City: State: Zip:
Phone: Email:

Property information

Parcel number:
Section: Township: Range: Tax code area:
Legal description:

1. Indicate the amount of acreage dedicated to each use.

Crops: Types of crops:

Irrigated acres:

Dry acres:

Livestock: Types of livestock:

Horticulture: Describe horticulture activity :

Farm buildings:

Equestrian uses: Describe equestrian activity:

Residence:

Woodlot areas: Is woodlot area(s) used for grazing/sheltering livestock? Yes No

Other: Describe other:

Total acreage:

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2. Describe any land on the parcel(s), if applicable, that is rented to others and not affiliated with agricultural use.

3. Is the parcel(s) subject to a lease/agreement that permits any use other than its present use?

Yes No

If yes, please describe:

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

5. 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.

6. 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?

7. 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 5 and 6.

Application for Classification or Reclassification as Open Space Farm & Agricultural Land Parcels with Same Ownership

8. Applications for parcels less than 20 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.

Question	Year:	Year:	Year:	Year:	Year:
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 years preceding this application.					
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 name:

Date:

Signature:

Print name:

Date:

Signature:

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."

Definitions and additional information

Farm and agricultural land mean either:

- (1) A parcel of land or contiguous parcels of land of 20 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 20 acres devoted primarily to agricultural uses, which has:
 - Produced a gross income from agricultural uses equivalent to \$200 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 \$100 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 \$100 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 \$1,500 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 20% 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% 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% 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 30 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 [*four years effective 9/1/25] 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 20% will 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) will not be imposed if removal resulted solely from:
- (a) Transfer to a government entity in exchange for other land located within the state of Washington;
 - (b) (i) A taking through the exercise of the power of eminent domain, or (ii) sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power, said entity having manifested its intent in writing or by other official action;
 - (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 the property;
 - (d) Official action by an agency of the state of Washington or by the county or city within which the land is located which disallows the present use of the land;
 - (e) Transfer of land to a church when the land would qualify for 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. At such time as these property interests are not used for the purposes enumerated in RCW 84.34.210 and 64.04.130 the additional tax specified in subsection (4) of this section must be imposed;
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f);
 - (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 forestlands 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 forestland, designated as forestland 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 for the purposes of this subsection (6)(k);
 - (l) (i) The discovery that the land was classified under this chapter in error through no fault of the owner. For purposes of this subsection (6)(l), "fault" means a knowingly false or misleading statement, or other act or omission not in good faith, that contributed to the approval of classification under this chapter or the failure of the assessor to remove the land from classification under this chapter.
(ii) For purposes of this subsection (6), the discovery that land was classified under this chapter in error through no fault of the owner is not the sole reason for removal of classification pursuant to subsection (1) of this section if an independent basis for removal exists. Examples of an independent basis for removal include the owner changing the use of the land or failing to meet any applicable income criteria required for classification under this chapter; or
 - (m) The sale or transfer to a governmental entity if the governmental entity manages the land in the same manner as designated forestland under chapter 84.33 RCW, or as property classified as timberland under this chapter, and the governmental entity provides the county assessor with a timber management plan or a notice of intent to manage the land as required under this subsection (6)(m). The governmental entity must provide an updated timberland or forestland management plan to the county assessor at least once every revaluation cycle. The county is authorized to collect a fee from the governmental entity for the filing of the forestland or timberland management plan in accordance with the county's fee schedule. When the land is not managed as required under this subsection (6)(m), or when the governmental entity sells or transfers the land at any time, the additional tax specified in subsection (4) of this section is due from the current government owner, unless the change in use of the land, sale or transfer, meets one of the other exceptions in this subsection (6).