



# Application for Classification or Reclassification as Open Space Land or Timber Land for Current Use Assessment Under Chapter 84.34 RCW

## File With The County Legislative Authority

Name of Applicant: \_\_\_\_\_ Phone No: \_\_\_\_\_

Address: \_\_\_\_\_

Property Location: \_\_\_\_\_

1. Interest in property:  Fee owner  Contract purchaser  Other (Describe)

2. Assessor's Parcel or Account Number: \_\_\_\_\_

Legal description of land to be classified: \_\_\_\_\_

3. Land classification that is being sought:  Open Space  Timber Land

**NOTE:** A single application may be made for both **open space and timber land**, but a separate legal description must be furnished for each area that **classification is being sought**.

4. Total acres in application: \_\_\_\_\_

### 5. Open Space Classification

Number of acres: \_\_\_\_\_

6. Indicate what category of open space this land will qualify for:

- Open space zoning
- Conserve and enhance natural or scenic resources
- Protect streams or water supply
- Promote conservation of soils, wetlands, beaches or tidal marshes
- Enhance public recreation opportunities
- Enhance value to public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space
- Preserve historic sites
- Preserve visual quality along highway, road, and street corridors or scenic vistas
- Retain in natural state tracts of one (1) or more acres in urban areas and open to public use as reasonably required by granting authority
- Farm and agricultural conservation land as defined in RCW 84.34.020(8)

### 7. Timber Land Classification

Number of acres: \_\_\_\_\_

**Definition:** "Timber land" means any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of forest crops for commercial purposes. "Timber land" means land only and does not include a residential home site. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than ten percent of the land may be used for such incidental uses. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

A timber management plan shall be filed with the county legislative authority either (a) when an application for classification as timber land pursuant to this chapter is submitted; (b) when a sale or transfer of timber land occurs and a notice of classification continuance is signed; or (c) within sixty days of the date the application for reclassification under this chapter is received. The application for reclassification will be accepted but not processed until the timber management plan is received. If the timber management plan is not received within sixty days of the date the application for reclassification is received, the application for reclassification shall be denied. If circumstances require it, the county assessor may allow in writing an extension of time for submitting a timber management plan when an application for classification or reclassification or notice of continuance is filed. When the assessor approves an extension of time for filing the timber management plan, the county legislative authority may delay processing an application until the timber management plan is received. If the timber management plan is not received by the date set by the assessor, the application or the notice of continuance shall be denied.

**8. Submit a copy of your timber management plan with this application.**

A timber management plan will include the following elements:

- a) a legal description of, or assessor's parcel numbers for, all land the applicant desires to be classified or reclassified as timber land,
- b) date or dates of acquisition of the land,
- c) a brief description of timber, or if harvested, the owners plan for restocking,
- d) whether there is a forest management plan for the land,
- e) if so, the nature and extent of implementation of the plan,
- f) if land is used for grazing,
- g) whether the land has been subdivided or a plat filed with respect to the land,
- h) whether land and applicant are in compliance with restocking, forest management, fire protection, insect and disease control, etc.,
- i) whether the land is subject to forest fire protection assessments pursuant to RCW 76.04.610,
- j) whether the land is subject to a lease, option, or other right that permits it to be used for a purpose other than growing and harvesting timber,
- k) a summary of past experience and activity of the applicant in growing and harvesting timber,
- l) a summary of current and continuing activity of the applicant in growing and harvesting timber,
- m) a statement that the applicant is aware of the potential tax liability involved when the land ceases to be classified as timber land.

**9. Describe the present improvements on this property (buildings, etc.).**

- 10. Is this land subject to a lease or agreement which permits any other use than its present use?**  Yes  No  
If yes, attach a copy of the lease agreement.

**NOTICE: The assessor may require owners to submit pertinent data regarding the use of classified land.**

**Open Space Land Means:**

- (a) Any land area so designated by a comprehensive land use plan adopted by a city or county authority, or
- (b) Any land area, in which the preservation in its present use would:
  - (i) Conserve and enhance natural or scenic resources,
  - (ii) Protect streams or water supply,
  - (iii) Promote conservation of soils, wetlands, beaches or tidal marshes,
  - (iv) Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space,
  - (v) Enhance recreation opportunities,
  - (vi) Preserve historic sites,
  - (vii) Preserve visual quality along highway, road, and street corridor or scenic vistas, or
  - (viii) Retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the granting authority.
- (c) Or, any land meeting the definition of "farm and agricultural conservation land".

**Statement Of Additional Tax, Interest, And Penalty Due Upon Removal Of Classification**

1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
  - (a) The difference between the property tax paid as "Open Space Land" or "Timber Land" and the amount of property tax otherwise due and payable for the last seven years 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.
  - (c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal process, or except as a result of those conditions listed in (2) below.

2. The additional tax, interest, and penalty specified in (1) above shall not be imposed if removal resulted solely from:
- (a) Transfer to a governmental entity in exchange for other land located within the State of Washington.
  - (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power.
  - (c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
  - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallows the present use of such land.
  - (e) Transfer of land to a church when such land would qualify for property tax 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 (See RCW 84.34.108(6)(f)).
  - (g) Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(e) (farm homesite).
  - (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 fee interest or a conservation easement for the riparian open space program 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 designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.

**Affirmation**

As owner(s) of the land described in this application, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified under provisions of Chapter 84.34 RCW. I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

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).

**Signatures of all Owner(s) or Contract Purchaser(s):**

\_\_\_\_\_  
 \_\_\_\_\_

**All owners and purchasers must sign.**

**FOR LEGISLATIVE AUTHORITY USE ONLY**

Date application received: \_\_\_\_\_ By: \_\_\_\_\_  
 Amount of processing fee collected \$ \_\_\_\_\_ Transmitted to: \_\_\_\_\_ Date: \_\_\_\_\_

**FOR GRANTING AUTHORITY USE ONLY**

Date received: \_\_\_\_\_ By: \_\_\_\_\_  
 Application approved     Approved in part     Denied    Owner notified of denial on: \_\_\_\_\_  
 Agreement executed on: \_\_\_\_\_ Mailed on: \_\_\_\_\_

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.