

FRANKLIN COUNTY
CURRENT USE CONTINUANCE / REMOVAL TRANSACTION POLICY

Effective February 1, 2023 - Revised September 4, 2025

Continuances:

- ❖ Refer to WAC 458-30-275 for all actions of the landowner and county officials to be taken prior to recording a conveyance of classified land.
- ❖ Per WAC 458-30-275 (3) (a) – After receiving all required documentation, the assessor is allowed up to fifteen calendar days to determine whether the land should retain its classified status or whether the land and/or homesite should be removed from classification as of the date of conveyance.

Items Needed for Approval of Current Use Continuance to Transfer Ownership:

- 1) Provide a copy of the **Deed** with legal description for the Assessor’s Office for review.
 - o The Assessor’s Office is not responsible for the legal description on the deed being recorded incorrectly after review.
- 2) **Notice of Continuance Land Classified as Designated Forestland or Current Use Open Space Land DOR form (REV 64 0047)** filled out in its entirety.
 - A. Page 2 –
 - i. Select box: “ CU/OS Farm & Agricultural Land, RCW 84.34.020(2)”
 - B. Page 3 & 4 Section B(2):
 - i. The Farm & Agricultural section refers to the Commercial Income requirements for Continuance in Current Use. If it is determined that the Parcel in question will need to have the Grantee provide proof of Commercial Income, please have them call our office to discuss this issue.
 - C. Page 7:
 - i. The Grantee **must** answer the question, “Please describe how you intend to use the land for continued designation or classification:”
 - ii. If signing for an LLC or business entity, the signer’s name and tile must be printed next to the LLC or business name.
 - D. The Assessor’s Office will sign and date the top of page 1 and email a copy of the Notice of Continuance back to Escrow with official Current Use Continuance pre-approval verbiage.
- 3) **Current Use Farm & Agricultural Personal Property Questionnaire** – Filled out in its entirety including Personal Property Schedule Numbers for both machinery & equipment AND irrigation equipment, if on a different Schedule.
- 4) **Current Use Farm & Agricultural Transfer Questionnaire**- Filled out in its entirety by the Grantee/Buyer.
- 5) **Real Estate Excise Tax Affidavit (REETA)** - Filled out in its entirety.
 - A. Box 5 -
 - i. Select “83 – Agriculture classified under current use chapter 84.34 RCW”
 - ii. Select “Yes” to the second question – “Is this property predominantly 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 its current use?”
 - B. Box 6 -
 - i. Answer “Yes” to the second question – “Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?”
 - ii. Leave unchecked - “This land: does does not qualify for continuance.” The Assessor’s Office will answer this question and sign and date at time of Deputy Assessor signature.
 - iii. “(3) NEW OWNER(S) SIGNATURE” – Write in “See attached Notice of Continuance” – Then attach to the REETA (like an exhibit) the completed and signed Notice of Continuance DOR form (REV 64 0047)
 - C. Box 8 will be signed as normal by the Grantor and Grantee.

* * Failure to follow this policy may result in transfer of ownership being rejected or require documents to be re-recorded with the Auditor’s Office for a second fee. * *

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Removals:

- ❖ Refer to WAC 458-30-275 for all actions of the landowner and county officials to be taken prior to recording a removal of classified land.
- ❖ Per WAC 458-30-275 (3) (a) – After receiving all required documentation, the Assessor’s office is allowed up to fifteen calendar days to determine whether the land should retain its classified status or whether the land should be removed from classification as of the date of conveyance.
- ❖ Refer to WAC 458-30-285 and RCW 84.34.108 if the landowner intends to Withdraw from classification.
- ❖ Refer to WAC 458-30-295 if it is determined by the Assessor the subject parcel(s) will be removed from classification.

Items Needed for Current Use Removal:

1. **Date of Removal** – Please provide a removal date that is as accurate as possible. The Current Use removal estimate will expire 14 days from the estimated removal date. The Assessor’s Office reserves the right to limit updating the removal date once per 180 days due to work time constraints.
2. **Notice of Owner’s Request to Withdraw Current Use Classification form (REV 64 0027)** - Filled out in its entirety by Grantor
3. **Deed with Legal Description** - For the Assessor’s Office to review.
 - A. The Assessor’s Office is not responsible for the legal description on the deed being recorded incorrectly after review.
4. **Real Estate Excise Tax Affidavit (REETA)** - Filled out in its entirety.
 - A. Box 5 -
 - i. Select “83 – Agriculture classified under current use chapter 84.34 RCW”
 - ii. Select “No” to the second question – “Is this property predominantly 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 its current use?”
 - A. B. Box 6 -
 - i. Answer “Yes” to the second question – “Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?”
 - ii. Leave unchecked “This land: does does not qualify for continuance.” The Assessor’s Office will answer this question and sign and date at time of Deputy Assessor signature.

Proceeding Receiving Required Removal Documents:

1. The Assessor’s Office will provide an estimated removal quote within fifteen calendar days using “Notice of Removal of Current Use Classification and Additional Tax Calculation (64 0023)” from requested date of removal.
 - The amount of additional tax is equal to the difference between the property tax paid because of classified status and the property tax that would have been paid on the land based on fair market value. The amount is the total difference for the four tax years preceding the year of withdrawal or removal and the taxes owed for the remainder of the current year.
 - Interest is calculated at the same rate charged on delinquent property taxes as stated in RCW 84.56.020.
 - A 20 percent penalty of the sum of the additional tax and interest will be imposed if the property has been classified less than 10 years.
2. The additional tax and interest calculation is submitted to the Treasurer. They will issue a Statement for payment within 30 days.
3. The Assessor’s Office will file the completed Notice of Removal (64 0023) with the County Auditor for recording.

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