

Property is currently classified as:

Designated Forestland, RCW 84.33.035(5)

CU/OS Farm & Agricultural land, RCW 84.34.020(2)

CU/OS Open Space land, RCW 84.34.020(1)

CU/OS Timber land, RCW 84.34.020(3)

A. CLASSIFICATION UNDER CHAPTER 84.33 RCW – DESIGNATED FORESTLAND

I/we request that this land retains its designation as Forestland, and I am/we are aware of the following definition of forestland:

“Forestland” is synonymous with “designated forestland” and 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 that is or are devoted primarily to growing and harvesting timber. Designated forestland means the land only and does not include a residential homesite. 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.

I/we declare that I am/we are aware of the liability of removal of this land from designated forest land and upon removal a compensating tax will be imposed that is equal to the difference between the amount of tax last levied on the land as “forestland” and an amount equal to the new assessed valuation of the land as of January 1 of the year of removal, multiplied by the dollar rate of the last levy extended against the land, multiplied by a number, not greater than nine, equal to the number of years the land was designated as forest land. Compensating tax will also be due on the land from January 1 of the year the designation is removed up to the removal date.

The compensating tax will not be imposed if the removal of designation resulted solely from:

- (a) Transfer to a government entity in exchange for other forestland located within the state of Washington;
- (b) (i) A taking through the exercise of the power of eminent domain, or (ii) a sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power based on official action taken by the entity and confirmed in writing;
- (c) A donation of fee title, development rights, or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections, or the sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the natural heritage council and natural heritage plan as defined in chapter 79.70 RCW or approved for state natural resources conservation area purposes as defined in chapter 79.71 RCW, or for acquisition and management as a community forest trust as defined in chapter 79.155 RCW. At such time as the land is not used for the purposes enumerated, the compensating tax specified in subsection (11) of this section is imposed upon the current owner;
- (d) The sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;
- (e) Official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present use of the land;

- (f) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
- (g) 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;
- (h) 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 this chapter, or classified under chapter 84.34 RCW continuously since 1993. The date of death shown on a death certificate is the date used for the purposes of this subsection (13)(h);
- (i) (i) The discovery that the land was designated under this chapter in error through no fault of the owner. For purposes of this subsection (13)(i), “fault” means a knowingly false or misleading statement, or other act or omission not in good faith, that contributed to the approval of designation under this chapter or the failure of the assessor to remove the land from designation under this chapter.
(ii) For purposes of this subsection (13), the discovery that land was designated under this chapter in error through no fault of the owner is not the sole reason for removal of designation under subsection (5) of this section if an independent basis for removal exists. An example of an independent basis for removal includes the land no longer being devoted to and used for growing and harvesting timber; or
- (j) The sale or transfer to a governmental entity if the governmental entity manages the land in the same manner as designated forestland under this chapter or property classified as timberland under chapter 84.34 RCW, 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 (13)(j). 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 (13)(j), or when the governmental entity sells or transfers the land at any time, the compensating tax specified in subsection (11) 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 (13) and subsections (14) and (15) of this section.

B. CLASSIFICATION UNDER CHAPTER 84.34 RCW – CURRENT USE OPEN SPACE

I/we request that this land retains its classification in the Open Space Taxation program and that the removal or withdrawal from classification may result in additional tax, interest, and penalty as detailed in #4 of this section. In addition, I am/we are aware of the following definitions for land classified in the Open Space program:

- 1. OPEN SPACE LAND means either:**
 - a. any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or
 - b. any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, or (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites,

or (vii) preserve visual quality along highway, road, and street corridors 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 legislative body granting the open space classification, or

- c. any land meeting the definition of farm and agricultural conservation land under subsection (8) of this section. As a condition of granting open space classification, the legislative body may not require public access on land classified under (b)(iii) of this subsection for the purpose of promoting conservation of wetlands.

2. FARM & AGRICULTURAL LAND means either:

- a. Any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total twenty or more acres:
- (i) Devoted primarily to the production of livestock or agricultural commodities for commercial purposes;
 - (ii) Enrolled in the federal conservation reserve program or its successor administered by the United States department of agriculture; or
 - (iii) Other similar commercial activities as may be established by rule;
- b. (i) Any parcel of land that is five acres or more but less than twenty acres devoted primarily any parcel of land or contiguous parcels of land that are at least five acres, but less than twenty acres devoted primarily to agricultural uses which has:
- Produced a gross income equal to two hundred dollars or more per acre per year for three out of the five calendar years preceding the date of application for classification under chapter 84.34 RCW;
 - Standing crops with an expectation of harvest within seven years and a demonstrable investment in the production of those crops equivalent to one hundred dollars 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 one hundred dollars or more per acre in the current or previous year; For the purposes listed above, “gross income from agricultural uses” includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs and the wholesale value of pick-your-own produce grown and harvested on the classified land.
- c. Any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income fifteen hundred dollars or more per year for three of the five calendar years preceding the date of application for classification under chapter 84.34 RCW.

“Commercial agricultural purposes” means the use of land on a continuous and regular basis, prior to and subsequent to application for classification or reclassification that demonstrates that the owner or lessee is engaged in and intends to obtain through lawful means, a monetary profit from cash income by producing an agricultural product. In addition, commercial agricultural purposes include the following uses of agricultural land:

- Land, one to five acres which is not contiguous (in this context, means non adjoining/touching) to a classified parcel, that constitutes an integral part of the farming operation being conducted on the land qualifying as “farm and agricultural land.”
- Land, not to exceed twenty percent 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.

- 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 residence or housing 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 percent 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 percent is open to the general public for on-site retail sales.

3. TIMBERLAND 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 timber for commercial purposes. Timberland means the land only and does not include a residential homesite. 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.

4. REMOVAL OR WITHDRAWAL FROM CURRENT USE CLASSIFICATIONS

- a. A request may be filed with the assessor to withdraw from the program after the land has been classified for 10 or more years. No 20% penalty will be imposed. The applicable taxes and interest shall be imposed as provided in RCW 84.34.070.
- b. If land is removed from classification and the removal does not meet one of the exceptions listed in below, the additional tax and interest described in 1 above plus a penalty of 20% on the sum of the additional tax and interest will be imposed on the owner. The additional tax, interest, and penalty must be paid for the preceding seven tax years for removals of Open Space and Timberland and, effective 9/1/2025, the preceding four years for removals of Farm & Agricultural land. and from January 1 of the year of removal up to the date of removal on all three classification types.
- c. The additional tax, interest, and penalty will not be imposed if the withdrawal or removal from classification resulted solely from:
 - (a) Transfer to a government 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 (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).

C. GRANTEE(S) ACKNOWLEDGEMENT & SIGNATURE(S)

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).

Please describe how you intend to use the land for continued designation or classification:

The assessor may require additional information from the Seller(s) and/or Buyer(s) to determine whether the land will continue to qualify for classification or designation.

Please answer the following questions:

Is there a reclassification pending for this parcel(s)? Yes No

If yes, have you notified the granting authority, in writing, that you wish to continue with the reclassification process? Yes No

If yes, do you understand your rights and responsibilities if the reclassification is approved or denied? Yes No

Buyer's Name: Date:

Signature:

Address:

Buyer's Name: Date:

Signature:

Address: