Current Use Application
Farm and Agricultural Land Classification
Parcels with Same Ownership

Chapter 84.34 RCW

File with County Assessor County

Tax code area: _____

Parcel number(s): _____

Owner(s) name and address:

Telephone no.: _____

Email address: _____

Notice of Approval or Denial

☐ Application approved ☐ Application denied

☐ All of parcel (land only) ☐ Portion of parcel (land only)

☐ Home site approved ☐ Home site denied

Date owner notified:_____

Fee returned ☐ Yes ☐ No Date:_____

Assessor/Deputy Signature:_____

APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.

1. Legal description: Sec: _____ Twp: _____ Rge: _____

2. Acreage:
   - Crops..... _____ Irrigated acres..... _____ Dry acres: _____
   - Livestock ..... _____ List types of crops..... _____
   - Grazing..... _____ List types of livestock..... _____
   - Horticulture..... _____ Describe horticulture activity..... _____
   - Farm buildings (including greenhouses) ..... _____ Is grazing land cultivated? ☐ Yes ☐ No
   - Employee housing... _____
   - Residence ..... _____
   - Equestrian uses ..... _____ List types of equestrian uses:_____
   - Woodlot areas..... _____ Is woodlot area(s) used for grazing/sheltering of livestock? ☐ Yes ☐ No
   - Other ..... _____ Describe other: _____
   - **TOTAL Acreage**..... _____

3. Describe the land on the parcel(s), if applicable, that is rented to others and not affiliated with agricultural use. Show the location on a map.

4. Is the parcel(s) subject to a lease or agreement that permits any use other than its present use? ☐ Yes ☐ No
   If yes, please describe: _____

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

6. 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. _____

7. 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? _____

8. 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 6 and 7.

9. Applications for parcels less than twenty 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.

Year	_____	_____	_____	_____	_____	**Average**
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 (5) years.	$ _____	$ _____	$ _____	$ _____	$ _____	_____
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 the name of each owner: _____ **Signature of each owner:** _____

_____ _____

Assessor

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."

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Farm and Agricultural Land Means Either:

1. A parcel of land or contiguous parcels of land of twenty 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 twenty acres devoted primarily to agricultural uses, which has:
   - Produced a gross income from agricultural uses equivalent to two hundred dollars 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 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.
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 fifteen hundred dollars 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 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;
   - 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 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.

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 thirty 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 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 twenty percent shall 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) 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 disallowing 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 for the purposes enumerated in those sections (see RCW 84.34.108(6)(f));
   (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f) (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 conservation easement of private forest lands 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 forest land, designated as forest land 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 (see WAC 458-30-300(5)(k)); or
   (l) The discovery that the land was classified in error through no fault of the owner.