



**REQUEST FOR CONTINUANCE OF
CURRENT USE FARM AND AGRICULTURE
KITITITAS COUNTY ASSESSOR**

Kittitas County Courthouse, Room 101
205 West Fifth
Ellensburg, WA 98926
(509)962-7501

MIKE HOUGARDY, ASSESSOR

If the new owner(s) of land that is classified as current use open space farm and agricultural land wish(es) to continue the classification of this land, the new owner(s) must sign below. If the new owner(s) do(es) not desire to continue the classification, all additional or compensating tax calculated pursuant to RCW 84.34.108 shall be due and payable by the seller or transferor at the time of sale.

**Requests must be submitted prior to transfers being recorded to ensure time for review.
Incomplete forms will not be accepted**

Seller Name _____ Buyer Name _____
Address _____ Address _____
City, State, Zip _____ City, State, Zip _____
Date Received _____ Parcel Number(s) _____
(Assessor Use Only) _____
Complete Legal Description _____
(attach if necessary) _____

Current Use Open Space Farm and Agriculture RCW 84.34 To request continuance of this classification, mark the box on Page Two and see detailed definition of Open Space Farm and Agriculture and explanation of liability due upon removal.

1. a) Current acreage of parcels(s) requested to continue in farm and agricultural classification. _____ acres

2. a) **Seller:** Describe the current commercial agricultural use of the property. Include such things as the number and type of livestock, row crops, hay, pasture, wasteland, incidental uses, etc. Provide the number of acres devoted to each use.

2. b) **Buyer:** Provide farm plan describing continued commercial agricultural use to remain eligible for open space farm and agricultural classification. Include above 2A criteria.

3. Is land being rented or leased to anyone? ___ Yes ___ No If yes and land only, please describe lease terms.

Number of acres _____ Rent per acre/year/animal unit _____

4. Is any portion of land not used for agricultural purposes? _____ Yes _____ No

If yes, please describe. _____

5. ALL REQUESTS MUST PROVIDE INCOME INFORMATION BELOW. REQUESTS FOR LESS THAN 20 ACRES, MUST INCLUDE INCOME DOCUMENTATION WITH THIS FORM OR REVIEWED BY STAFF IN OFFICE.

a. Use highest three (3) of the past five (5) years	YEAR _____	YEAR _____	YEAR _____
b. List the products produced on the land. (livestock, hay, wheat, etc.)	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
c. List the annual total cash gross income from the products produced on the land above.*	_____	_____	_____
d. List the number of acres from which the above gross income was obtained.	_____	_____	_____
e. List the total per acre cash gross income.	_____	_____	_____

* Copies of Schedule F (Profit or Loss from Farming) of the owners or lessees income tax returns may be requested to verify item #5(c) for any three (3) of the past five (5) years.

**** If income information is unavailable, seller must provide a separate narrative describing why the income is unavailable. The buyer must also provide a separate narrative stating they are aware income is unavailable and accept the responsibility for any additional tax and interest if the parcel is later found to be ineligible for continued classification.**

CLASSIFICATION UNDER CHAPTER 84.34 RCW. I/we request that this land retain the current use classification as Open Space Farm and Agricultural Land, and I am/we are aware of the following land use classification;

FARM AND AGRICULTURAL LAND MEANS EITHER:

- a. any parcel of land or contiguous parcels of land in the same ownership of twenty or more acres;
 - i. devoted primarily to the production of livestock or agricultural commodities, for commercial purposes; or
 - 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; or
- b. any parcel of land or contiguous parcels of land in the same ownership of at least five acres but less than twenty acres devoted primarily to agriculture 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; or
- c. any parcel of land that is less than five acres devoted primarily to agriculture uses which has produced a gross income equal to fifteen hundred dollars or more per year for three out of the five calendar years preceding the date of application for classification under Chapter 84.34 RCW; or
- d. 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 (e) 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.

Agricultural land also includes:

- i. land on which appurtenances necessary for the production, preparation, or sale of commercial agricultural products are situated when the appurtenances are used in conjunction with the land(s) producing agricultural products,
- ii. land incidentally used for an activity or enterprise that is compatible with commercial agricultural purposes as long as the incidental use does not exceed twenty percent of the classified land, and
- iii. any noncontiguous parcels of land from one to five acres in size that constitutes an integral part of the commercial agricultural operations of a classified parcel of farm and agricultural land.

I/we declare that I am/we are aware of the liability of withdrawal or removal of this land from classification to the following extent:

1. If the owner has filed the proper notice of request to withdraw the classified land and the land has been classified for a minimum of ten years he/she shall pay an amount equal to the difference between the tax computed on the basis of "current use" and the tax computed on the basis of true and fair value plus interest at the same statutory rate charged on delinquent property taxes. The additional tax and interest shall be paid for the preceding seven years.
2. If land is removed from classification because of a change to a non-conforming use, land is removed prior to the minimum ten year period, or land is removed because the owner(s) failed to comply with the two year notice of withdrawal he/she shall be liable to pay the additional tax and interest described in 1 above plus a penalty of twenty percent of the additional tax and interest. The additional tax, interest, and penalty shall be paid for the preceding seven years.
3. The additional tax, interest, and/or penalty shall not be imposed if the withdrawal or removal from classification resulted solely from the below reasons (RCW 84.34.108)
 - 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 sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of this power, said entity having manifested its intent in writing or by other official action;
 - c. a natural disaster such as a flood, windstorm, earthquake, or other calamity rather than by virtue of the act of the landowner changing the use of the classified land;
 - d. 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 classified 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 must be imposed;
 - g. removal of classified farm and agricultural land on which the principal residence of the farm operator or owner or housing for employees;
 - 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 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 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; the date of death shown on a death certificate is the date used.

See RCW 84.34.108, Removal of classification - Factors - Notice of continuance - Additional tax - Lien - Delinquencies - Exemptions for full chapter

CURRENT OWNER AFFIRMATION

As current owner(s) of the land described in this application, I/we hereby indicate by my/our signature(s) below that I am/we are aware of the potential tax liability involved when the land ceases to be classified under provisions of CH. 84.34 RCW. I/we also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me/us and to the best of my/our knowledge are true, correct and complete statements.

Current Landowner's Signature

Date

Telephone Number

FUTURE OWNER AFFIRMATION

As future owner(s) of the land described in this application, I/we hereby indicate by my/our signature(s) below that I am/we are aware of the potential tax liability involved when the land ceases to be classified under provisions of CH. 84.34 RCW. I/we also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me/us and to the best of my/our knowledge are true, correct and complete statements.

WAC 458-30-275 (7) If the income data is unavailable but the new owner is willing to sign the notice of continuance and accept the responsibility for any additional tax and interest owed for prior years that will be due if the land is later found to be ineligible for continued classification, the classified status of the land will continue until the assessor determines that the use of the land has changed or has not produced the requisite minimum income.

WAC 458-30-275(8) New owner's acknowledgement. The new owner, by signing the notice of continuance, acknowledges that future use of the land will conform to the provisions of chapter 84.34 RCW.

Future Landowner's Signature

Date

Telephone Number

REVISED CODE OF WASHINGTON (RCW) REFERENCES:

TITLE 84 - Property Taxes

CHAPTER 34 - Open space

CHAPTER 33 - Designated Forest Land

WASHINGTON ADMINISTRATIVE CODE (WAC) REFERENCES:

TITLE 458-Department of Revenue

CHAPTER 30-Open Space Taxation Rules

(includes Designated Forest Land in Section 700)

For more information visit <http://dor.wa.gov>

Then go to Rules and Laws Tab and link to WAC or RCW