



**REQUEST FOR CONTINUANCE OF
CURRENT USE OPEN SPACE LAND
KITTITAS 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 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.

**PLEASE SEE KITTITAS COUNTY CODE 3.46 FOR ADDITIONAL REQUIREMENTS PER
CURRENT USE OPEN SPACE LAND PROGRAM AND PUBLIC BENEFIT RATING SYSTEM**

http://www.co.kittitas.wa.us/boc/countycode/title03.aspx#Chapter_3.46

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)

Check Classification:

___ **Current Use Open Space RCW 84.34** To request continuance of this classification, mark the box on Page Two and see detailed definition of Current Use Open Space and explanation of liability due upon removal. **CURRENT PUBLIC BENEFIT RATING SYSTEM REPORTS CAN BE OBTAINED FROM COMMUNITY DEVELOPMENT SERVICES OR THE ASSESSOR'S OFFICE.**

___ **Pending Transfer in Process** Attach receipt for Application To Transfer. The Board of Kittitas County Commissioners have not completed the approval/denial process on pending transfer applications. To request continuance of Open Space, contingent on approval, mark the box on Page Two and see detailed definition of Open Space and explanation of liability due upon removal. A separate written statement must be submitted by the buyer(s) to The Board of Kittitas County Commissioners requesting that they be given the same consideration as the original applicant pursuant to WAC 458-30-215(4).

Transfer is for land currently classified as: ___ Current Use Open Space Farm and Agricultural Conservation 84.34.020(1)
___ Open Space Farm and Agricultural RCW 84.34.020(2)
___ Designated Forest Land, RCW 84.33

to be reclassified as: ___ Current Use Open Space RCW 84.34.020(1)

1. a) Current acreage of parcels(s) requested to continue in current use open space classification. _____ acres
b) If segregation in process, new acreage of parcel(s) requested to continue in current use open space. _____ acres

2. a) **Seller:** Describe the current use of the property approved for current use open space classification.

2. b) **Buyer:** Provide plan describing continued use to remain eligible for current use open space classification.

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

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OPEN SPACE LAND MEANS EITHER:

- a. any land area, the preservation of which in its present use would:
 - i. conserve and enhance natural or scenic resources;
 - ii. protect streams or water supply;
 - iii. promote conservation of soils, wetland, 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 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

- b. any land that meets the definition of farm and agricultural conservation land. "Farm and agricultural conservation land" is either;
 - i. land that was previously classified as open space farm and agricultural land that no longer meets the criteria of farm and agricultural land, and that is reclassified as open space land under RCW 84.34.020 (1); or
 - ii. land that is traditional farmland that is not classified under Chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.

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:
 - 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 a state or federal agency, county, city, town, metropolitan park district; metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association as defined in RCW 84.34.250;
 - 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 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 continuously since 1993;
 - l. 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; or
 - m. the date of death shown on a death certificate is the date used.

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 (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