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Open Space Public Benefit Rating System (PBR)

Congratulations on your decision to purchase land that is currently classified as "Open Space PBR Land." The property was placed in the Open Space PBR classification by the existing or prior owner so that present and future generations can enjoy the many benefits that healthy forests provide. Lands that are classified as open space PBR are assessed for property values based on their current use instead of their best or highest use. The reduction in assessed value is calculated by using a percent reduction of the fair market value that was approved by the Board of County Commissioners. The current use assessed values are generally significantly lower than those lands not classified, which is reflected in the property tax payments.

This packet has been compiled to provide you with the necessary information to help you better understand what the Open Space PBR classification means, what the requirements are to maintain the property, and your options to continue or remove the classification. Enclosed in this packet, you will find the following:

- Washington State Department of Revenue Open Space Taxation Act publication
- Chelan County Public Benefit Rating System
- Example Notice of Continuance form

When purchasing lands that are currently classified as Open Space PBR the new owner will have the option to either continue the classification or to remove the classification and pay compensating taxes.

Continuation of the Open Space PBR Classification:

If choosing to continue the classification the purchaser must submit the following to our office for approval and signature prior to recording the sale:

- The Real Estate Excise Tax Affidavit (REET) with the purchaser's signature in section 6 that they wish to continue the Open Space PBR Classification.
- The Notice of Continuance which will need to be recorded with the County Auditor at the same time as the Deed(s) or other conveyance documents. Recording fees will apply and we request that all five (5) pages are recorded.

Removal of Classification:

If the purchaser chooses not to continue the classification and would like to remove the property, our office requires that a Notice of Removal be signed by our office prior to recording the sale with the County Auditor. Recording fees will apply, and in most cases, the removal form consists of three (3) pages that will need to be recorded with the county auditor at the same time as the deed(s) or other conveyance documents. Compensating taxes and any penalties will need to be paid prior to recording. The amount of compensating taxes due is based on the sale closing date and the difference between the fair market value of the land and the current use value. This amount is then multiplied by the levy rates for each of the last seven years that the land was designated, plus the current year. If you choose to remove the property, our office asks that you notify us as soon as possible so that we can calculate the amount due at closing.

If you have any questions or concerns about the Open Space PBRS classification, please contact me at 509-667-6375 or erin.fonville@co.chelan.wa.us

Best regards,

Erin Fonville
Chief Deputy

Open Space Taxation Act

JULY 2021

The information and instructions in this publication are to be used when applying for assessment on the basis of current use under the “open space laws,” chapter 84.34 RCW and chapter 458-30 WAC.



What is the Open Space Taxation Act?

The Open Space Taxation Act, enacted in 1970, allows property owners to have their open space, farm and agricultural, and timber lands valued at their current use rather than at their highest and best use. The Act states that it is in the best interest of the state to maintain, preserve, conserve, and otherwise continue in existence adequate open space lands for the production of food, fiber, and forest crops and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens.

Lands qualifying for current use classification

The law provides three classifications:

Open space land

Farm and agricultural land

Timber land

Open space land is defined as any of the following:

1. Any land area zoned for open space by a comprehensive official land use plan adopted by any city or county.
 - a. Conserve and enhance natural or scenic resources.
 - b. Protect streams or water supply.
 - c. Promote conservation of soils, wetlands, beaches or tidal marshes. (As a condition of granting open space classification, the legislative body may not require public access on land classified for the purpose of promoting conservation of wetlands.)
 - d. Enhance the value to the public of neighbouring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space.
 - e. Enhance recreation opportunities.
 - f. Preserve historic sites.
 - g. Preserve visual quality along highway, road, and street corridors or scenic vistas.
 - h. 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 authority granting the open space classification.
3. Any land meeting the definition of “farm and agricultural conservation land,” which means either:
 - a. Land previously classified under the farm and agricultural classification that no longer meets the criteria and is reclassified under open space land; or
 - b. “Traditional farmland,” not classified, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.



Farm and agricultural land is defined as any of the following:

1. Any parcel of land that is 20 or more acres, or multiple parcels of land that are contiguous and total 20 or more acres, and are:
 - a. Devoted primarily to the production of livestock or agricultural commodities for commercial purposes.
 - b. Enrolled in the federal conservation reserve program (CRP) or its successor administered by the United States Department of Agriculture.
 - c. Other commercial agricultural activities established under chapter 458-30 WAC.
2. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has produced a gross income equivalent to:
 - a. Prior to January 1, 1993, \$100 or more per acre per year for three of the five calendar years preceding the date of application for classification.
 - b. On or after January 1, 1993, \$200 or more per acre per year for three of the five calendar years preceding the date of application for classification.
3. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has standing crops with an expectation of harvest within:
 - a. Seven years and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
 - b. Fifteen years for short rotation hardwoods and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
4. For parcels of land five acres or more but less than 20 acres, "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.
5. Any parcel of land less than five acres devoted primarily to agricultural uses and has produced a gross income of:
 - a. Prior to January 1, 1993, \$1,000 or more per year for three of the five calendar years preceding the date of application for classification.
 - b. On or after January 1, 1993, \$1,500 or more per year for three of the five calendar years preceding the date of application for classification.
6. "Farm and agricultural land" also includes any of the following:
 - a. Incidental uses compatible with agricultural purposes, including wetland preservation, provided such use does not exceed 20 of the classified land.
 - b. Land on which appurtenances necessary for production, preparation, or sale of agricultural products exist in conjunction with the lands producing such products.
 - c. Any non-contiguous parcel one to five acres, that is an integral part of the farming operations.
 - d. Land on which housing for employees or the principal place of residence of the farm operator or owner is sited provided the use of the housing or residence is integral to the use of the classified land for agricultural purposes, the housing or residence is on or contiguous to the classified land, and the classified land is 20 or more acres.
 - e. Land that is 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. Depending on the number of classified acres, the land may be subject to minimum gross income requirements.
 - f. Land that is primarily used for commercial horticultural purposes, including growing seedlings, trees, shrubs, vines, fruits, vegetables, flowers, herbs, and other plants in containers, whether under a structure or not. For additional criteria regarding this use, please refer to RCW 84.34.020(2)(h).

Timber land is defined as the following:

Any parcel of land 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. Timber land 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 10% of the land may be used for such incidental uses.

It also includes the land which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

The timber land classification may be unavailable in some counties. As a result of the passage of Senate Bill 6180 in 2014, counties have the option to merge their timber land classification into their designated forest land program under chapter 84.33 RCW. To determine whether your county offers the timber land classification, you may contact the county assessor or visit the Department of Revenue's website at: www.dor.wa.gov.

Who may apply?

An owner or contract vendee may apply for current use assessment. However, all owners or contract vendedes must sign the application for classification, and any resulting agreement.

When may I apply?

Applications may be made for classification at any time during the year from January 1 through December 31. If approved, current use assessment will begin on January 1 following the year the application was submitted.

Where do I get the application?

Application forms for the farm and agricultural land classification are available from the county assessor's office. Application forms for the open space and timber land classifications are available from either the county assessor's office or by contacting the county legislative authority.

Where do I file the application?

An application for open space classification is filed with the county legislative authority.

An application for farm and agricultural land classification is filed with the county assessor.

An application for timber land classification is filed with the county legislative authority. Timber land applications require that a timber management plan also be filed.

Is there an application fee?

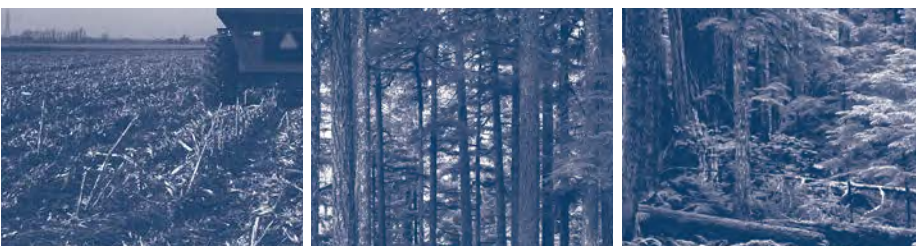
The city or county legislative authority may, at their discretion, establish a processing fee to accompany each application. This fee must be in an amount that reasonably covers the processing costs of the application.

What happens after I file my application for open space classification?

Applications for classification or reclassification as "open space land" are made to the appropriate agency or official called the "granting authority." If the land is located in the county's unincorporated area, the county legislative authority is the granting authority on the application. If the land is located within an incorporated area of the county, the application is acted upon by both the county and city legislative authorities.

If the application is subject to a comprehensive plan that has been adopted by any city or county it will be processed in the same manner in which an amendment to the comprehensive plan is processed. If the application is not subject to a comprehensive land use plan, a public hearing on the application will be conducted, but a notice announcing the hearing must be published at least 10 days prior to the hearing.

The granting authority must approve or reject the application within six months of receiving the application. In determining whether an application made for classification or reclassification should be approved or denied, the granting authority may consider the benefits to the general welfare of preserving the current use of the property.



They may require that certain conditions be met including but not limited to the granting of easements.

If the application is approved, the granting authority will, within five calendar days of the approval date, send an agreement to the applicant for signature showing the land classification and conditions imposed. The applicant may accept or reject the agreement. If the applicant accepts, he or she must sign and return the agreement to the granting authority within 30 days after receipt.

The approval or denial of the application for classification or reclassification is a legislative determination and is reviewable only for arbitrary and capricious actions. Appeal can be made only to the superior court of the county where the application was filed.

Within 10 days of receiving notice of classification of the land from the granting authority, the assessor submits the notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

If approved, current use assessment will begin on January 1 following the year the application was submitted. The criteria for classification continue to apply after classification has been granted.

How does a public benefit rating system work?

If the county legislative authority has established a public benefit rating system (PBRs) for the open space classification, the criteria contained within the rating system governs the eligibility and valuation of the land subject to the application.

When a county creates or amends a PBRs, all classified open space land will be rated under the new PBRs. Land that no longer qualifies for classification will not be removed from classification, but will be rated according to the PBRs. Within 30 days of receiving notification of the new assessed value established by the PBRs, the owner may request removal of classification of the land without imposition of additional tax, interest, and penalty.

What happens after I file my application for farm and agricultural land classification?

Upon application for classification or reclassification, the assessor may require applicants to provide data regarding the use of the land, including, but not limited to, the productivity of typical crops, sales receipts, federal income tax returns, other related income and expense data, and any other information relevant to the application.

The application will be considered approved unless the assessor notifies the applicant in writing prior to May 1 of the year after the application was submitted. The criteria for classification continue to apply after classification has been granted.

What is an “advisory committee”?

The county legislative authority must appoint a five member committee representing the active farming community within the county. This committee will serve in an advisory capacity to the assessor in implementing assessment guidelines as established by the Department of Revenue for the assessment of open space lands, farm and agricultural lands, and timber lands.

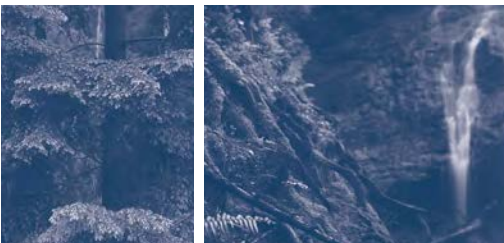
How do I appeal a denial of my farm and agricultural land application?

The owner may appeal the assessor’s denial to the board of equalization in the county where the land is located. The appeal must be filed with the board on or before July 1 of the year of the determination or within 30 days after the mailing of the notice of denial, or within a time limit of up to 60 days adopted by the county legislative authority, whichever is later.

What happens after I file my application for timber land classification?

Applications for timber land classification or reclassification are made to the county legislative authority. A timber management plan is required at the time of application or when a sale or transfer of timber land occurs and a notice of continuance is signed.

The application form requests information about forest management, restocking, fire protection, insect and disease control, weed control, and any other summary of experience and activity that supports the growth and harvest of timber for commercial purposes.



The application is acted upon in a manner similar to open space land applications and within six months of receiving the application.

Approval or denial of a timber land application is a legislative determination and is reviewable only for arbitrary and capricious action. Appeal can be made only to the superior court of the county where the application was filed.

Within 10 days of receiving notice of classification of the land from the granting authority, the assessor submits the notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

If approved, current use assessment will begin on January 1 following the year the application was submitted. The criteria for classification continue to apply after classification has been granted.

How is the value of classified land determined?

The assessor is required to maintain two values for each parcel that is classified. The first is the value that would be placed on the land if it was not classified. This is commonly referred to as the “fair market value.” The second is the current use land value based on its current use, not highest and best use, as classified by the granting authority.

Open space land located within a county that has adopted a public benefit rating system will be valued according to the criteria of the rating system.

In the absence of a rating system, the per acre value can be no less than the lowest per acre value of classified farm and agricultural land in the county.

In determining the current use value of farm and agricultural land, the assessor considers the earning or productive capacity of comparable lands from crops grown most typically in the area averaged over not less than five years. This earning or productive capacity is the “net cash rental” and is capitalized by a “rate of interest” charged on long term loans secured by a mortgage on farm or agricultural land plus a component for property taxes.

Timber land is valued according to a schedule prepared by the Department of Revenue according to chapter 84.33 RCW. The Department of Revenue annually adjusts and certifies timber land values to be used by county assessors in preparing assessment rolls. The assessors assign the timber land values to the property based upon land grades and operability classes.

When are taxes due on classified lands?

Land classified as open space, farm and agricultural, or timber land is assessed at its current use value and placed on the assessment rolls the year after the application was submitted. Taxes on classified land are due and payable the year after the current use value was placed on the assessment rolls.

How long does the classification last?

The land continues in its classification until a request for removal is made by the owner, the use of land no longer complies, a sale or transfer to an owner that causes land to be exempt from property taxes, or the ownership has changed and the new owner has not signed a Notice of Continuance. The notice of removal is recorded with the county auditor in the same manner as the recording of state tax liens on real property. Additional tax, interest, and penalties will apply if the land is removed and the removal does not meet one of the exceptions listed in RCW 84.34.108(6).

How do I withdraw from classification?

If intending to withdraw all or a portion of the land from classification after 10 years of classification, the owner must complete a withdrawal form with the county assessor.

If a portion of the land is removed from classification, the remaining portion must meet the requirements of original classification unless the remaining land has different income or investment criteria.



What happens after I file a request to withdraw?

Upon receipt of a request for withdrawal, the assessor notifies the granting authority that originally approved the classification, and, the assessor withdraws the land from classification. The land withdrawn from classification is subject to seven years of additional tax and interest, but not a 20% penalty.

What happens if the classified land is sold or transferred?

When classified land is sold or transferred, the seller or transferor becomes liable at the time of sale for the additional tax, interest, and penalty unless the new owner(s) signs the Notice of Continuance which is attached to or shown on the real estate excise tax affidavit. The county auditor cannot accept an instrument of conveyance on any classified land unless the Notice of Continuance has been signed or the additional tax, interest, and penalty has been paid. The assessor determines if the land qualifies for continued classification

What if I want to change the use of my classified property?

An owner changing the use of land from a classified use must notify the county assessor within 60 days of this action. The assessor will remove the land from classified status and impose an additional tax equal to the difference between the tax paid on the current use value and the tax that would have been paid on the land had it not been classified. The additional tax is payable for the last seven tax years, plus interest at the same rate as charged on delinquent property taxes, plus a penalty of 20% of the total amount.

If the assessor removes my land from classification, may I appeal?

Yes, the owner may file an appeal of the removal from classification to the county board of equalization on or before July 1 of the year of the determination, or within 30 days of the date the notice was mailed by the assessor, or within a time limit of up to 60 days adopted by the county legislative authority, whichever is later.

Upon removal from classification, what taxes are due?

At the time the land is removed from classification, any taxes owing from January 1 of the removal year through the removal date, and any additional tax, applicable interest, and penalty owing are due and payable to the county treasurer within 30 days of the owner being notified.

What if the additional taxes are not paid?

Any additional tax, applicable interest, and penalty become a lien on the land at the time the land is removed from classification. This lien has priority over any other encumbrance on the land. Such a lien may be foreclosed upon expiration of the same period after delinquency in the same manner as delinquent real property taxes. If unpaid, interest is charged on the total amount due at the same rate that is applied by law to delinquent property taxes. Interest accrues from the date of the delinquency until the date the total amount is paid in full.

What is done with the additional tax, interest, and penalty paid when land is removed from classification?

Upon collection, the additional tax is distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed. The applicable interest and penalties are distributed to the county's current expense fund.



How do I change the classification of my property?

Land may be reclassified, upon request by the owner, subject to all applicable qualifications for each classification, without additional tax, interest, and penalty for the following:

1. Land classified as farm and agricultural land may be reclassified to timber land; timber land may be reclassified to farm and agricultural land.
2. Land classified as either farm and agricultural land or timber land under chapter 84.34 RCW, or forest land under chapter 84.33 RCW may be reclassified to open space land.
3. Land classified as farm and agricultural land or timber land may be reclassified to forest land under chapter 84.33 RCW.
4. Land previously classified as farm and agricultural land may be reclassified to open space land as "farm and agricultural conservation land" and subsequently be reclassified back to farm and agricultural land.

Applications for reclassification are acted upon in the same manner as approvals for initial classification. The county assessor approves all applications for farm and agricultural classifications and reclassifications. The county legislative authority (and in some cases, the city legislative authority) approves all land classifications or reclassifications for timber land and open space land, including farm and agricultural conservation land.

Is supporting information required to change classifications?

The assessor may require an owner of classified land to submit data regarding the use of the land, productivity of typical crops, income and expense data, and similar information regarding continued eligibility.

Laws and Rules

It is helpful to read the complete laws, Revised Code of Washington, chapters 84.33 and 84.34 (RCW) and rules, Washington Administrative Code, chapter 458-30 (WAC) to understand requirements of the classifications and the tax liabilities incurred.

Need More Information?

Requirements for making application for current use classification are available at the county assessor's office or by contacting the county legislative authority.

For general information contact:

- **Department of Revenue, Property Tax Division**
P. O. Box 47471
Olympia, Washington 98504-7471
360-534-1400
- **Website: dor.wa.gov**
- **Telephone Information Center**
360-705-6705
- For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.



dor.wa.gov

Chapter 14.22

OPEN SPACE PUBLIC BENEFIT

Sections:

14.22.010 Purpose.

14.22.020 Definitions.

14.22.030 Process.

14.22.040 Application requirements.

14.22.060 Open space public benefit criteria.

14.22.070 Severability.

14.22.080 Appendix A—Charts.

14.22.010 Purpose.

Chapter [84.34](#) RCW was enacted by the Washington State Legislature in 1970 for the purpose of maintaining, preserving, conserving, and otherwise continuing in existence open space lands for the production of food, fiber and to assure the use and enjoyment of natural resources and scenic beauty for the economic well-being of the state and its citizens. This chapter provides a rating system pursuant to Chapter [84.34](#) RCW for the evaluation of open space lands and does not include and will not be used to assess agricultural or designated forest and timber land, pursuant to Chapter [458-30](#) WAC and WAC [458-40-530](#) and [458-40-540](#), as amended. (Res. 2014-100 (Atts. A, B) (part), 10/7/14; Res. 2012-99 (Att. A (part)), 10/30/12).

14.22.020 Definitions.

Words used in this chapter are defined under Chelan County Code Chapter [14.98](#) and RCW [84.34.020](#), unless a different meaning is required by the context. In the case of reference to a specific regulation or department, the definitions within the referenced regulation shall prevail. In the case of the dispute or confusion, reference shall be made to Webster's Dictionary, Black's Law Dictionary or the New Illustrated Book of Development Regulations. (Res. 2012-99 (Att. A (part)), 10/30/12).

14.22.030 Process.

All application for open space public benefit shall be processed in the following manner:

(1) Applications and fees shall be collected prior to or on the first Tuesday in September for processing by December 31st of the same year.

(2) Review of applications shall be completed using the criteria of this chapter.

(3) All applications received shall be reviewed by the planning commission for a recommendation prior to review and determination by the board of Chelan County commissioners. (Res. 2014-100 (Atts. A, B) (part), 10/7/14; Res. 2012-99 (Att. A (part)), 10/30/12).

14.22.040 Application requirements.

All applications for open space public benefit shall be made using the appropriate form adopted by Chelan County community development department, consistent with Section [14.06.010](#) and, at a minimum, shall include the following:

(1) The total number of acres within the area to be considered for rating;

(2) A narrative statement describing the resources present and the type of public access and a public benefit rating sheet; see C-2 in Section [14.22.080](#), Appendix A—Charts; and

(3) A verification of payment from the county treasurer. The verification must indicate that all taxes, assessments, fees, fines and/or penalties of land have been satisfied.

(4) The board of Chelan County commissioners shall not consider an application without the treasurer's certificate.

(5) For applicants requesting points for a conservation easement with Chelan County, the applicant shall provide a title report to ensure no judgments are outstanding against the parcel. (Res. 2014-100 (Atts. A, B) (part), 10/7/14; Res. 2012-99 (Att. A (part)), 10/30/12).

14.22.060 Open space public benefit criteria.

The public benefit rating system shall be used to value property for tax assessment purposes as provided in this program. This system and the amount of property tax reduction are based upon the number of eligibility points for which a property or a portion of a property qualifies.

(1) Eligibility. All lands within Chelan County obtaining the required points under the valuation schedule (see C-1 in Section [14.22.080](#), Appendix A—Charts) and meeting the requirements of the public benefit rating system are eligible for consideration under this program. Additionally, lands containing structures are generally not eligible for consideration except where they are appurtenant to the priority resource.

(2) Eligibility Points. Eighteen kinds of open space priority resources are identified in the public benefit rating system for classification as open space. Detailed definitions and criteria for classification have been developed for each priority resource.

Eligibility and the public benefit rating system are based on a point system. The point system is composed of the following rating factors:

(A) Priority Resources. Resources are rated according to high or medium priority.

High equals five points, medium equals three points.

(B) Public Access. Points are accrued according to type of access.

Unlimited access equals eight, limited access (due to resource sensitivity) equals six, limited access (seasonal and/or upon special arrangements) equals four, no public access equals zero.

(C) Bonus Categories. Variable points are accrued with regard to special conditions. Lands with at least one priority resource, a conservation easement, and public access qualify for the largest valuation reduction.

(3) Priority Resources and Eligibility Point System. Lands which contain the following priority resources may be eligible for classification as open space, as outlined in this chapter:

(A) High Priority Resources. Five points each (seven categories maximum from subsections (3)(A) and (B) of this section).

(i) Archaeological Sites.

Definition: All sites and locations of prehistorical or archaeological interest including but not limited to burial sites, camp sites, rock shelters, caves, and the artifacts and implements of the culture.

Data Source: Location and details of known sites are on file at the Washington State Office of Archaeology and Historic Preservation and the Chelan County P.U.D.

Eligibility: Eligible lands are those which are:

(a) On file at the Washington State Office of Archaeology and Historic Preservation; or

(b) On file with the Chelan County public utility district; or

(c) Verified by an expert in the field as containing the same features and acceptable by the State Office of Archaeology and Historic Preservation for addition to their inventory.

(ii) Farm and Agricultural Conservation Land.

Definition: Land that is traditional farmland, grazing land, or range land, may have been classified under agricultural open space, has not been irrevocably devoted to a use inconsistent with

agricultural uses, or has a high potential for returning to commercial agriculture.

Data Source: Chelan County department of community development data (such as zoning maps, GIS data, etc.) and Chelan County assessor records will be used to determine if lands are presently zoned and/or classified as agricultural.

Eligibility: Commercial farm lands not presently classified under agricultural open space and meeting the definition of farm and agricultural land under RCW [84.34.020](#) and zoned for agricultural use.

(iii) Fish-Rearing Habitat: Ponds and Streams I.

Definition: Types 1, 2, 3, 4, and 5 waters as defined by WAC [222-16-030](#).

Data Source: Catalog of Washington Streams, Washington State Department of Fish and Wildlife.

Eligibility:

(a) Eligible lands contain water bodies designated as Types 1 through 5 by the Washington State Department of Natural Resources.

(b) The eligible area must include a minimum of three hundred feet of contiguous shoreline length or ponds and lakes greater than one-half acre. Eligible contiguous upland buffer area (any area beyond the ordinary high water mark) is limited to one acre per one hundred feet of shoreline length for streams and four times the lake or pond area.

(iv) Shoreline Environment.

Definition: A lake or stream shoreline and its “associated wetlands” as defined by WAC [173-18-080](#).

Data Source: Chelan County shoreline master program and WAC [173-18-080](#).

Eligibility: Eligible lands are those identified as shoreline environments and their associated wetlands in the Chelan County shoreline master program. Only those lands in the actual shoreline classification adjacent to the water shall be eligible for the public benefit rating system. This area encompasses two hundred feet upland from the ordinary high water mark, that area in the one-hundred-year floodplain, or the edge of the associated wetland boundary, whichever is greater. Use restrictions shall be placed within these areas and no forest practice shall take place.

(v) Historical Sites.

Definition: A building, structure, or site which is of significance to the county's cultural heritage, including, but not limited to, Native American and pioneer settlements, old buildings, forts, trails, landings, bridges, or the sites thereof, together with interpretive facilities, and which is identified on a local, state, or national register of historic places.

Data Source: National Register of Historic Places, Washington State Register of Historic Places/Washington Heritage Register, and future local registers.

Eligibility: Properties eligible for open space classification are lands associated with properties listed on a state or national register or any local register of historic places which is developed in the future. Improvements to the land, including structures, are not eligible.

(vi) Private Recreation Areas.

Definition: An area devoted to facilities and equipment for recreational purposes, including swimming pools, tennis courts, golf courses, playgrounds, and other similar uses whether the use of such area is limited to private membership or open to the public upon the payment of a fee. Recreational vehicle parks are not eligible.

Data Source: No county inventory available.

Eligibility: Eligible lands are those meeting the above definition. Improvements to the land, including structures, will not be eligible. Lands with clubhouses, restaurants, parking areas, and other nonrecreation structures are not eligible.

(vii) Rural Open Space Outside Urban Growth Areas.

Definition: One or more acres of land located within two miles of an urban growth area designated by Chelan County. However, land which is open only to those paying a membership or initiation fee shall be considered open to the public only if the following conditions are met:

(a) Membership or other access is available without discrimination on the basis of race, religion, sexual orientation, creed, ethnic origin, or gender; and

(b) In the case of land affording recreational opportunities, it is open to use by organized groups from schools, senior citizen organizations, or bona fide educational or recreational organizations managed by a governmental entity or sponsored by an organization qualifying for tax exempt status under subsection 501(c)(3) of the Internal Revenue Code upon payment of no more than a reasonable user fee.

Data Source: Urban growth areas as designated within Chelan County comprehensive plans.

Eligibility: Eligible lands are those meeting the definition above.

(viii) Significant Wildlife Habitat Area.

Definition: An area which is characterized by the presence of important habitats and species or other animals in such frequency and diversity for critical ecological processes occurring, such as breeding, nesting, nursery, feeding, migration, and resting.

Data Sources: Washington State Department of Natural Resources, Natural Heritage Program Database (Tier 1 Wetlands) and Natural Area Preserves; shoreline master program for Chelan County; and Washington State Department of Fish and Wildlife, Priority Habitats and Species Database.

Eligibility:

(a) "Tier 1" wetlands identified by the Washington State Department of Natural Resources, Natural Heritage Program; or

(b) Shoreline environments, where a minimum of three hundred feet of contiguous shoreline length is included, and the contiguous upland buffer area (any area beyond ordinary high water mark, one-hundred-year floodplain, or associated wetland boundary) is no greater than one acre per one hundred feet of shoreline length; or

(c) Sites located within or adjacent to migration corridors identified by the Washington State Department of Fish and Wildlife, specifically the Squilchuck Creek Area, Navarre Coulee, Knapp Coulee, and future migration corridors; or

(d) Class I wetlands regulated under the Chelan County critical areas ordinance; or

(e) Important habitats and species regulated under the Chelan County critical areas ordinance; or

(f) Sites located adjacent to natural area preserves (NAP) as identified by the Washington State Department of Natural Resources, including Upper Dry Gulch NAP, Entiat Slopes NAP, Larkspur Meadows NAP, and future natural area preserves.

(g) Eligible lands include those that meet the definition above and the following conditions:

(l) The resources are confirmed by the data sources indicated or identified by either the appropriate state agency or a competent professional whose findings are substantiated by the appropriate state agency.

(II) The resources are included within a habitat management plan developed by a qualified wildlife habitat biologist that includes the following conditions the owners agree to follow:

- (1) Land use limitations needed for the long-term viability of the important species or habitat;
- (2) Limitations for access by humans and domesticated animals, as needed;
- (3) Management measures that will enhance the species' viability, if needed; and
- (4) Recommended review intervals for at least the following twenty years.

(ix) Special Plants Sites.

Definition: Those vascular plant species defined as being either endangered, threatened, or sensitive species in the Washington State Department of Natural Resources, Natural Heritage Program.

Data Source: Location and details of known sites are on file in the Natural Heritage database at the Washington State Department of Natural Resources, Natural Heritage Program.

Eligibility: Eligible sites are those in the Natural Heritage database or which are verified by an expert in the field as containing the same plants and which are acceptable by the state agency for addition to the database.

(x) Urban Growth Area Open Space.

Definition: One or more acres of land and located within the boundaries of an urban growth area designated by Chelan County. However, land which is open only to those paying a membership or initiation fee shall be considered open to the public only if the following conditions are met:

- (a) Membership or other access is available without discrimination on the basis of race, religion, sexual orientation, creed, ethnic origin, or gender; and
- (b) In the case of land affording recreational opportunities, it is open to use by organized groups from schools, senior citizen organizations, or bona fide educational or recreational organizations managed by a governmental entity or sponsored by an organization qualifying for tax exempt status under subsection 501(c)(3) of the Internal Revenue Code upon payment of no more than a reasonable user fee.

Data Source: Urban growth areas as designated within Chelan County comprehensive plans.

Eligibility: Eligible lands are those meeting the definition above.

(xi) Trail Linkage.

Definition: Land used as a public urban or rural off-road trail linkage for pedestrian, equestrian, bicycle, or other uses which remains in private ownership. The trail linkage shall be no less than fourteen feet in width and the owner provides a trail easement to an appropriate public or private entity, acceptable to Chelan County as to form. Such an easement must be recorded with the Chelan County assessor within four months of the granting of a tax reduction for the property. Use of motorized vehicles is prohibited on trails receiving tax reductions in this category, except in the case of medical or police emergencies.

Data Source: Copy of recorded or proposed easement for review by Chelan County community development department.

Eligibility: Eligible site properties must be used as a public urban or rural trail linkage which remains in private ownership. The amount of land may be of less than any minimum size prescribed in any other category; provided, that the trail linkage and buffer shall be no less than fourteen feet in width, unless the reviewing agency determines that, for linkage purposes, an exception to this provision is allowable and the owner agrees to provide a trail easement, acceptable as to form to Chelan County, or to an eligible and appropriate public or private entity. The trail must be primarily off-road and separated from any road by at least twenty-five feet, unless the reviewing agency determines that for linkage purposes an exception to this provision is allowable. Sidewalks within a road right-of-way are not intended to qualify under this category. Fencing is not allowed within the right-of-way unless the fence is along a property line. Gates are only allowable subject to review and approval of the existing gate, proposed gate, or proposed replacement gate by the appropriate local parks division.

(xii) Aquifer Protection Area.

Definition: Those areas designated in the Chelan County critical areas ordinance as aquifer recharge areas.

Data Source: No inventory available.

Eligibility: Eligible sites are those meeting the above definition. Certain uses may be restricted due to the sensitive nature and function of the land. Native vegetation must be preserved or a plan for revegetation must be submitted and approved.

(xiii) Surface Water Quality Buffer Area I.

Definition: An undisturbed zone of native growth vegetation adjacent to a lake, pond, river, stream, or wetland that will benefit a surface water body by protecting water quality and reducing erosion.

To be considered a surface water quality buffer area, the property owner must provide livestock restrictions (fencing), if necessary, or be subject to a conservation plan approved by the natural resources conservation district.

Data Source: Catalog of Washington Streams, Chelan County shoreline master program, Chelan County critical areas ordinance, National Wetlands Inventory Maps.

Eligibility: Eligible lands must meet the definition above. In addition, the area must be preserved from clearing or intrusion by domesticated animals or structures. All such lands in or adjacent to pasture land must be fenced to prevent intrusion by domesticated animals. The buffer width is measured upland from the ordinary high water mark or the outer edge of a regulated wetland. The buffer does not include the body of water waterward of the ordinary high water mark or the wetland itself. There are two ways for eligible lands to meet these requirements:

- (a) Provide at least fifty percent additional buffer width beyond that required by regulation; or
- (b) Fence existing livestock out of the buffer required by regulation.

(B) Medium Priority Resources. Three points each.

(i) Public Lands Buffer.

Definition: Lands lying adjacent to neighborhood parks, forests, wildlife preserves, natural area preserves, or sanctuaries.

Data Source: Washington State Department of Natural Resources Public Lands Map.

Eligibility: Lands being buffered shall be in public ownership.

(ii) Fish-Rearing Habitat: Ponds and Streams II.

Definition: Small lakes, over one-half acre in size, and streams and creeks located within a well-defined channel that carry a perennial flow throughout the year (ninety percent of the time or more) that are used in the life cycles of anadromous fish, based on data compiled by the Washington State Department of Fisheries and other agencies with appropriate expertise, and which also support anadromous fish.

Data Source: Catalog of Washington Streams, Washington State Department of Fish and Wildlife.

Eligibility: Eligible lands are those meeting the definition above. The area to be included encompasses two hundred feet upland from the ordinary high water mark or the edge of a

wetland associated with that water body, whichever is greater. Use restrictions may be placed on these areas. Sites cannot qualify for both fish-rearing habitat: ponds and streams categories.

(iii) Scenic Vistas or Resources.

Definition: An area of natural features which is visually significant to the aesthetic character of the county and is visible from a public right-of-way.

Data Source: No inventory available.

Eligibility: Eligibility will be evaluated based on the following criteria:

(a) Historically significant view corridors which are visible to significant numbers of the general public from a public right-of-way.

(b) Areas designated as scenic highways or byways by a federal, state, or local government agency or an organization qualifying for tax exempt status under subsection 501(c)(3) of the Internal Revenue Code whose primary mission is the preservation of scenic vistas.

(c) Eligible lands must be of sufficient size to preserve substantially the scenic resource value and must contain a minimum of ten acres.

(iv) Geological Features.

Definition: Those special features that are unique in Washington, which can be destroyed easily, and which can be effectively protected in a natural area, generally including but not limited to special geologic locations (fossils), works of geomorphology (waterfalls), works of glaciation (patterned ground), and other special geological occurrences.

Data Source: Washington State Department of Natural Resources, Natural Heritage Plan.

Eligibility: Minimum area eligible for classification, whether in single or multiple ownerships, is ninety percent of the feature. Eligibility for geological features must be verified by a qualified geologist. A qualified geologist is a person who has earned a degree in geology from an accredited college or university, or a person who has equivalent educational training and has experience as a practicing geologist.

(v) Fee Recreation and Public Access Parking.

Definition: An area that has designated parking for the public and fee recreational activities. All recreational activities and fees collected must be administered by a nonprofit organization. The

nonprofit organization shall have qualified and be certified as a nonprofit organization under subsection 501(c)(3) of the Internal Revenue Code.

Data Source: Not available.

Eligibility: Eligible sites are those in which the recreational activity is present and parking is provided. The site may not have been developed to its maximum potential under its current zoning classification.

(C) Bonus Categories. The following categories contribute to or in some way enhance the public benefit of the priority resources. Where applicable, the priority resource qualifications specify if they can be combined with other similar priority resources.

(i) Resource enhancement/restoration: five points.

Definition: Enhancement of a resource eligible for points under the PBRs.

Data Source: No inventory available.

Eligibility: Eligible lands are those that:

(a) Are eligible to receive points for the resource being enhanced; and

(b) Have an official enhancement plan developed in cooperation with the Natural Resources Conservation Service, the U.S. Fish and Wildlife Service, and/or the Department of Fish and Wildlife, which contains clear steps and timelines for completion.

(c) Eligible lands will be reviewed at the time projected for completion of the enhancement work and re-rated for open space classification if the enhancement plan has not been completed. The Chelan County community development department has discretion to allow extensions for completing enhancement work only with a written enhancement plan revision by the agency which developed the original plan.

(ii) Surface water quality buffer area II: three or five points.

Definition: A riparian or wetland buffer width of at least twice that required by the Chelan County critical areas ordinance or shoreline master program.

Data Source: Catalog of Washington Streams, Chelan County shoreline master program, Chelan County critical areas ordinance, and National Wetlands Inventory Maps.

Eligibility: Sites qualifying under the “surface water quality buffer area” receive additional points through the provision of additional buffer which is preserved from clearing and livestock intrusion. Three additional points are awarded for buffers no less than two times the buffer required by the applicable ordinance, and five additional points are awarded for buffers no less than three times the buffer required by the applicable ordinance. Sites cannot qualify for points under both the priority resource and the bonus category.

(iii) Contiguous parcels under separate ownership: two points.

Definition: Contiguous parcels of land with the same open space resources, regardless of whether under the same ownership or not, are eligible for treatment as a single parcel if open space classification is sought under the same application. “Contiguous parcels” are defined as parcels abutting each other without any significant natural or manmade barrier separating them or parcels abutting a publicly owned open space but not necessarily abutting each other without any significant natural or manmade barriers separating the publicly owned open space and the parcels seeking open space classification or each other in the event that they do abut.

Data Source: Not applicable.

Eligibility: Treatment as contiguous parcels shall include the requirement to pay only a single application fee, and the requirement that the total area of all parcels combined must equal or exceed any required minimum (rather than each parcel being required to meet such minimums). Parcels given this contiguous parcels bonus must all be accepted under identical terms and conditions of access, easements, and restrictions. Individual parcels may be withdrawn from open space classification consistent with all applicable rules and regulations without affecting the continued eligibility of all other parcels accepted under the same application; provided, that the combined area of the parcels remaining in open space classification must equal or exceed any minimum size requirement established in the PBRS and that access to the remaining parcels is not affected. Contiguous parcels must meet the following conditions:

(a) The application must include two or more parcels.

(b) The owners of parcels included in the application must agree to identical terms and conditions for inclusions in the program.

(iv) Conservation/historic easement: eight points.

Definition: An easement that restricts, in perpetuity, further potential development or other uses of a property and which may include a requirement for native growth protection.

Process: A conservation or historic easement is a legal means by which a landowner can voluntarily set permanent limitations on the future use of land thus protecting the land's particular attributes. The easement is conveyed to a qualifying conservation organization or public agency, but the land remains in private ownership and the owner retains full control over public access. Donation of a conservation or historic easement may also qualify as a charitable deduction on federal income, estate, or gift taxes.

Provisions: A conservation easement shall include those interests or rights authorized to be held or acquired by RCW [84.34.210](#) or [64.04.130](#). Among other things, a landowner could convey his rights to harvest timber, graze the property, subdivide, develop, construct additional roads, hunt, excavate, etc. Conservation easements, in some cases, have been applied to land which is developed, but the easement provides for the retention of a specific natural area that contains an important resource or habitat.

Historic easements apply to historically important lands and to historic structures that are listed on the National Register of Historic Places (or are located in and contribute to the historic significance of a National Register Historic District). The easement typically results in a limitation on land development or structure modification which will ensure the ongoing preservation of a historic parcel of land or a historic structure and its setting.

Generally, the organization or agency receiving the easement may not conduct any development or management activities on the land, but usually has only the rights to inspect the property periodically to ensure that the terms of the easement are carried out and to enforce the easement in court if necessary.

(D) Super Bonus Category (One Hundred Percent Reduction). The following category contributes to or in some way enhances the public benefit of the priority resources. Where applicable, the priority resource qualifications specify if they can be combined with other similar priority resources.

(i) At least one high priority resource and public access and a conservation easement.

(E) Public Access. The following category contributes to or in some way enhances the public benefit of the priority resources. Where applicable, the priority resource qualifications specify if they can be combined with other similar priority resources.

(i) While public access is not required for most categories of open space, some degree of access is encouraged for all lands enrolled in the open space tax program unless access would be harmful to the resource, such as sensitive plants or animals. The kind of public access proposed shall be stated on the application request, e.g., a certain seasonal period, unlimited, signed nature

trail, etc. When public access is proposed, it may be made a condition of approval by the board of Chelan County commissioners as provided in RCW [84.34.037](#).

Types of Access:

- (a) Unlimited public access: eight points. This provision provides for year-round access by any member of the public without specialized interest in the resource.
- (b) Limited public access (due to resource sensitivity): six points. When access to a parcel is to be limited due to the sensitive nature of the resource, the access shall be provided only to appropriate user groups. The activities of those user groups shall generally be limited to scientific, educational, or research purposes. Those appropriate user groups may include but not be limited to university researchers, Audubon Society, Nature Conservancy, Native Plant Society, or other organizations with specialized interest in the resource.
- (c) Limited public access (seasonal and/or upon special arrangements): four points. Access to the public is allowed, with or without special arrangements with the property, for any period of less than the full year (seasonal access).
- (d) No public access: zero points. No public access is allowed or members only access which is restricted at all times to members of the organization utilizing the land.

(ii) Where public access is provided, access points shall be awarded according to physical accessibility as well as owner willingness for public access. No access points shall be awarded if the property is not reasonably accessible.

For properties where public access is provided, the county may furnish and maintain a standardized sign or require the applicant to furnish and maintain a standardized sign designating the property as part of the open space tax program.

(iii) Limitations of Public Access. As a condition of granting open space classification, the legislative body may not require public access on land classified under RCW [84.34.020](#)(1)(b)(iii) for the purpose of promoting conservation of wetlands. (Res. 2014-38 (Atts. A, B) (part), 4/15/14; Res. 2012-99 (Att. A (part)), 10/30/12).

14.22.070 Severability.

If any section, subsection, sentence, clause or phrase of this title is, for any reason, held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this title, it being hereby expressly declared that this title, and each section, subsection, sentence, clause, and phrase hereof, would have been prepared, proposed, adopted,

approved, and ratified irrespective of the fact that any one or more other sections, subsections, sentences, clauses or phrases be declared invalid and unconstitutional. (Res. 2012-99 (Att. A (part)), 10/30/12).

14.22.080 Appendix A—Charts.

Numbers	Title
C-1	Valuation Schedule
C-2	Public Benefit Rating Sheet

C-1

Valuation Schedule

Public Benefit Rating Points	Reduction in Fair Market Value	Current Use Value
0 – 4	0%	100%
5 – 10	50%	50%
11 – 15	60%	40%
16 – 20	70%	30%
21 – 34	80%	20%
35+	90%	10%
Super Bonus	100%	0%

High Priority Resources: 5 Points Each
(7 categories maximum from High and Medium Priority Resource)

<input type="checkbox"/>	Archaeological Sites
<input type="checkbox"/>	Farm and Agricultural Conservation Land
<input type="checkbox"/>	Fish-Rearing Habitat: Ponds and Streams I
<input type="checkbox"/>	Shoreline Environments
<input type="checkbox"/>	Historical Sites
<input type="checkbox"/>	Private Recreation Areas
<input type="checkbox"/>	Rural Open Space Close to Urban Growth Area
<input type="checkbox"/>	Significant Wildlife Habitat Area
<input type="checkbox"/>	Special Plants Sites
<input type="checkbox"/>	Urban Growth Area Open Space
<input type="checkbox"/>	Trail Linkage
<input type="checkbox"/>	Aquifer Protection Area
<input type="checkbox"/>	Surface Water Quality Buffer Area I

Medium Priority Resources: 3 Points Each

<input type="checkbox"/>	Public Lands Buffer
<input type="checkbox"/>	Fish-Rearing Habitat: Ponds and Streams II
<input type="checkbox"/>	Scenic Vista or Resources
<input type="checkbox"/>	Geological Features
<input type="checkbox"/>	Fee Recreation and Public Access Parking

_____ **Subtotal points from High and Medium Priority Resources**

**Chart C – 2
 Bonus Categories**

<input type="checkbox"/>	Resource Enhancement/Restoration: 5 Points
<input type="checkbox"/>	Surface Water Quality Buffer Area II: 3 or 5 Points
<input type="checkbox"/>	Contiguous Parcels Under Separate Ownership: 2 points
<input type="checkbox"/>	Conservation/Historic Easement: 8 Points

Public Access

<input type="checkbox"/>	Unlimited Access: 8 Points
<input type="checkbox"/>	Limited Access (due to resource sensitivity): 6 Points
<input type="checkbox"/>	Limited Access (seasonal and/or special arrangements): 4 Points
<input type="checkbox"/>	No Public Access: 0 Points

_____ **Subtotal points from Bonus and Public Access**

Super Bonus Category

Does the site meet the three criteria?
 Check box if "Yes" to all (100% Reduction)

<input type="checkbox"/>	Yes/No	One high priority resource
<input type="checkbox"/>	Yes/No	Public access
<input type="checkbox"/>	Yes/No	Conservation easement

_____	Grand Total (Add subtotals)
_____	Reduction from Valuation Schedule

(Res. 2012-99 (Att. A (part)), 10/30/12).

The Chelan County Code is current through Resolution 2022-111, passed November 8, 2022.

Disclaimer: The Clerk of the Board's office has the official version of the Chelan County Code. Users should contact the Clerk of the Board's office for ordinances passed subsequent to the ordinance cited above.

County Website: <https://www.co.chelan.wa.us/>

County Telephone: (509) 667-6220

[Code Publishing Company](#)

When Recorded Return to:

THIS FORM IS FOR
EXAMPLE PURPOSES ONLY
& NOT FOR RECORDING.
PLEASE VISIT OUR WEBSITE
FOR A DOWNLOADABLE FORM.

Notice of Continuance
Land Classified as Current Use or Forest Land
RCW Chapter 84.34 and 84.33

Grantor(s)/Sellers: _____

Grantee(s)/Buyers: _____

Mailing Address: _____

City, State, Zip: _____ Phone No: _____

Assessor's Parcel No: _____

Address: _____

Legal Description: _____

Date of Sale or Transfer: _____ Date Notice of Continuance Received by Assessor: _____

Reference numbers of documents assigned or released: _____

Interest in property: Fee Owner Contract Purchaser Other

If the new owner(s) of land classified as current use or designated as forest land wishes to continue the classification or designation, the new owner(s) must sign the last page of this form. A signature is not required if land is transferred to an owner who is an heir or devisee of a deceased owner or transferred by a transfer on death deed and the new owner wants to continue classification or designation. The county assessor must then determine if the land continues to qualify. The county assessor has 15 calendar days, from the date all documentation is received, to determine whether the land will continue to qualify. All new owners must sign before the conveyance is recorded or filed. If the new owner(s) do(es) not desire to continue the classification or designation, all additional tax, interest, and penalty or compensating tax calculated pursuant to RCW 84.34.108 or RCW 84.33.140, will be due and payable by the seller or transferor at the time of sale. Payment in full is required before the conveyance can be recorded or filed.

For Official Office Use Only

Transfer Document _____

Real Estate Excise Tax No: _____

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, contact your local county assessor's office

A. CLASSIFICATION UNDER CHAPTER 84.34 RCW

I/we request that this land Open Space Land Farm & Agricultural Land Timber Land and I am/we are aware of the land use classifications defined in this section (A).

I/we are aware that the removal or withdrawal of land from the Open Space, Farm & Agricultural Land, or Timber Land may result in additional tax, penalty, and interest as detailed in #4 of this section.

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; (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
- c. 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 farm and agricultural land under RCW 84.34.020(2) that no longer meets the criteria and is reclassified as open space 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 has a high potential for returning to commercial agriculture.

2. FARM AND AGRICULTURAL LAND MEANS EITHER:

- a. any parcel of land or contiguous parcels of land that are 20 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 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;
- c. any parcel of land less than five acres devoted primarily to agricultural 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;

"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. TIMBER LAND MEANS any parcel or contiguous parcels of land five or more acres devoted primarily to the growing and harvesting of forest crops for commercial purposes. Timber land means the land only and does not include a residential home site. 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/WITHDRAWAL FROM OPEN SPACE, FARM & AG, OR TIMBERLAND 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 and from January 1 of the year of removal up to the date of removal.
 - 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 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, wildfire, 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 agencies or agencies or organizations qualified under RCW 64.04.130 and RCW 84.34.210 for the purposes enumerated in those sections;

- g. removal of classified farm and agricultural land under RCW 84.34.020(2)(f) on which the principal residence of the farm operator or owner or housing for employees is located;
- 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 within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993 and the individual(s) or entity(ies) receiving the land from the deceased owner is selling or transferring the land. The date of death shown on a death certificate is the date used; or
- l. The discovery that the land was classified in error through no fault of the owner.

B. CLASSIFICATION UNDER CHAPTER 84.33 RCW. I/we request that this land retains its designation as forest land and I am/we are aware of the following definition of forest land.

FOREST LAND is synonymous with designated forest land and means any parcel of land or contiguous parcels of land at least five acres that is primarily devoted to and used for growing and harvesting timber and means the land only.

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 "forest land" 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 forest 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 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; 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 will be 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 forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040;
- h. the sale or transfer within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993 and the individual(s) or

entity(ies) receiving the land from the deceased owner is selling or transferring the land. The date of death shown on a death certificate is the date used;

- i. the discovery that the land was designated in error through no fault of the owner; or
- j. A transfer of a property interest, in a county with a population of more than six hundred thousand inhabitants or in a county with a population of at least two hundred forty-five thousand inhabitants that borders Puget Sound as defined in RCW 90.71.010, to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the land is not used for the purposes enumerated, the compensating tax will be imposed upon the current owner.
- k. Compensating tax authorized in this section may not be imposed on land removed from designation as forestland solely as a result of 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.

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 classification or designation:*

***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.**

- 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 Signature Date

Address

Buyer's Signature Date

Address

Assessor Use Only

Does the parcel(s) subject to this document meet the qualifications for classification/designation continuance? Yes No

Assessor Signature Date

If the parcel(s) subject to this document is/are considered contiguous, as defined in RCW 84.33.035(4) or RCW 84.34.020(6), with other parcels having different ownerships, then verify the following information with the purchaser:

- The parcel(s) subject to this document will be managed as part of a single operation with the other parcels having different ownerships.
- The new purchaser meets the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel.