

Current Use Application

Farm and Agricultural Land Classification Parcels with Multiple Ownerships (RCW 84.34)

File this form with your county assessor.

Assessor use only

Application approved

Home site(s) approved

Portion of parcel (land only)

All parcel (land only)

Application denied

Home site(s) denied

Date owners notified:

Fee returned: Yes No Date:

Assessor/Deputy signature:

Appeal: You may appeal a denied application for classification as farm and agricultural land to the County Board of Equalization.

County:

Parcels

List owner name/legal entity name (if legal entity, list all owners, partners, members, etc. of legal entity) and parcel number.

Parcel 1:

Parcel 4:

Parcel 2:

Parcel 5:

Parcel 3:

Parcel 1 - Address and legal description:

Phone:

Email:

Sec: Twp:

Rge:

Parcel 2 - Address and legal description:

Phone:

Email:

Sec: Twp:

Rge:

Parcel 3 - Address and legal description:

Phone:

Email:

Sec: Twp:

Rge:

Parcel 4 - Address and legal description:

Phone:

Email:

Sec: Twp:

Rge:

Parcel 5 - Address and legal description:

Phone:

Email:

Sec: Twp:

Rge:

Describe in detail how you’re managing all parcels relevant to this application as part of a single operation. An assessor may request additional information to verify all parcels are contiguous and being managed as part of a single operation. They may also request information to determine whether the primary residence of the farm operator(s) or owner(s) and/or employee housing meet the qualifications as outlined in WAC 458-30-317. Additional information may include documents such as federal income tax returns and schedules, articles of incorporation, partnership agreements, rental or lease agreements, and operating agreements.

Describe the familial relationships between all owners of parcels related to this application. Assessors may request additional information to verify all owners of contiguous parcels meet the definition of “family” (RCW 84.34.020(6)(b) (ii)). Additional information may include documents such as birth certificates, marriage certificates, state registered domestic partner agreements, and adoption documents.

Certification

As owners of the parcels described in this application, we indicate by our signatures below that we are aware of the additional tax, interest, and penalties involved when the land is no longer classified under the provisions of Chapter 84.34 RCW. We also certify that this application and any accompanying documents are accurate and complete.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).

Print the name of each owner	Signature of each owner	Date

Assessor use only

In accordance with the provisions of RCW 84.34.035, “...the assessor will submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.” [Form REV 64 0088]

Amount of processing fee collected: \$

Date:

Farm and Agricultural Land Application Addendum

Each parcel owner must complete a separate addendum and attach it to the application form.
Definitions and additional information on pages 4-5.

Owner name:

Parcel number:

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

2. Describe the land on your parcel that is rented to others and not affiliated with agricultural use (if applicable). Show the location on a map.
3. Is your parcel subject to a lease or agreement that permits any use other than its present use? Yes No
If yes, please describe:
4. Describe the present use of your parcel of land.
5. Describe the present improvements (residence, farm buildings, employee housing, etc.) on your parcel of land.

If a residence is located on the land, is it the primary residence of the farm operator or owner? Yes No
If yes, explain how the residence is central to or inherent in the use or operation of the farm and agricultural land for commercial agricultural purposes.

6. If the primary use of the land subject to this application is horticulture, provide the following information:
- a. Are you selling plants that have been purchased from another grower for resale? Yes No
If yes, how many acres of the land used for horticulture is being used to store and care for those plants that are purchased for resale?
- b. How many acres are used to grow plants in the ground?
- c. How many acres are used to grow plants in containers?
For the acreage used for growing plants in containers, what percentage of that land is covered by pavement?
- d. Is the land used for horticulture less than five acres? Yes No
If yes, what percentage of that acreage, if any, is open to the general public for on-site retail sales?
7. Attach a map of your property to show an outline of the current use of each area of the property such as: livestock (type), row crops, hay land, pasture, wasteland, woodlots, etc. Include on the map, if available, the soil qualities and capabilities. Also indicate the location of improvements listed in question 5.
8. Applications for parcels less than twenty acres must meet certain minimum income or investment standards (see RCW 84.34.020(2)(b), (c), and (d)). Only supply the pertinent data below if the cumulative acreage of all parcels subject to this application is less than 20 acres.

Based on the last 5 years, fill out the following:

Question	Year:	Year:	Year:	Year:	Year:	Average
List the yield per acre for the last five years (bushels, pounds, tons, etc.).						
List the annual gross income per acre for the last five years.						
If rented or leased, list the annual gross rental fee per acre for the last five years.						
For standing crops or short rotation hardwoods, list the average investment per acre for the current year or previous year.						

Notice: The assessor may require owners, regardless of the size of their parcel, to submit pertinent data regarding the use of the classified land, productivity of typical crops, income, etc., to verify an eligible commercial agricultural activity is being conducted on the land.

Definitions and additional information

Farm and agricultural land means a parcel of land or contiguous parcels of land that is:

- Twenty or more acres, devoted primarily to the production of livestock or agricultural commodities for commercial purposes.
- Enrolled in the Federal Conservation Reserve program or its successor, administered by the United States Department of Agriculture.
- Five or more acres but less than twenty acres, devoted primarily to agricultural uses, which has either:
 - Produced a gross income from agricultural uses equivalent to \$200.00 or more per acre each year for three of the five past calendar years from the date of application for classification.
 - Standing crops with an expectation of harvest within seven years and a demonstrable investment in the production of those crops equivalent to \$100.00 or more per acre in the current or previous year.
 - 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 \$100.00 or more per acre in the current or previous year.
- Less than five acres and devoted primarily to agricultural uses which have produced a gross income of \$1,500.00 or more each year for three of the past five calendar years from the date of application for classification.

Agricultural lands also include:

- Noncontiguous (in this context, means non adjoining/touching) parcels from one to five acres, but otherwise constituting an integral part of farming operations conducted on the land.
- Land, not exceeding twenty percent of classified land that has incidental uses compatible with agricultural purposes, and also the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products.
- Land used primarily for equestrian-related activities for which a charge is made, including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed.
- Any land which is the principal housing for the farm operator, owner of land, or employee housing if the farm and agricultural land is classified pursuant to RCW 84.34.020(2)(a), if the residence or housing is on or contiguous to the classified parcel, and the use of the housing or the residence is integral to the use of the classified land for agricultural purposes.

- Any land primarily used for commercial horticultural purposes, whether under a structure or not. Land cannot be primarily used for the storage, care, or selling of plants purchased from other growers for retail sale or covered by more than 20% 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% is open to the general public for on-site retail sales.

Statement of additional tax, interest, and penalty due upon removal of classification

1. Upon removal of classification, additional tax, interest, and penalty will be imposed. You must pay the county treasurer thirty days after removal or upon sale or transfer, unless the Assessor has approved the Notice of Continuance signed by the new owner. The additional tax, interest, and penalty will be the sum of the following:
 - a. The difference between the property tax paid as "Farm and Agricultural Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified.
 - b. Interest on the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes.
 - c. A penalty of 20% shall be applied to the additional tax and interest if the classified land is sold, transferred, or applied to some other use, except through compliance with the property owner's request for withdrawal as described in RCW 84.34.070(1).
2. The additional tax, interest, and penalty specified in (1) shall not be imposed if removal resulted solely from any of the below:
 - a. Transfer to a governmental entity in exchange for other land located within the State of Washington.
 - b. A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power.
 - c. A natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
 - d. Official action by an agency of the state of Washington or by the county or city where the land is located disallowing the present use of such land.
 - e. Transfer of land to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
 - f. Acquisition of property interests by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections (see RCW 84.34.108(6)(f)).
 - g. Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f) (homesite).
 - h. Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
 - i. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - j. The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040.
 - k. The sale or transfer of land within two years after the death of the owner of at least a 50% interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993. The date of death shown on a death certificate is the date used (see WAC 458-30-300(5)(k)).
 - l. The discovery that the land was classified in error through no fault of the owner.