

# SUMMARY OF CURRENT USE CLASSIFICATIONS

|  | <b>DESIGNATED<br/>FOREST LANDS</b><br>RCW 84.33 | <b>OPEN SPACE<br/>FARM &amp; AGRICULTURE</b><br>RCW 84.34 | <b>OPEN SPACE<br/>TIMBER LAND</b><br>RCW 84.34 | <b>OPEN SPACE<br/>OPEN SPACE</b><br>RCW 84.34 |
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## QUALIFICATIONS

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| Qualifying Use?              | Devoted primarily to the growth & commercial harvest of forest crops (trees)   | Devoted primarily to the production of livestock or agricultural commodities for commercial purposes   | Devoted primarily to the growth & commercial harvest of forest crops (trees) | Natural resources and scenic beauty preserved for the public good.   |
| Acreage & other requirements | <b>5</b> or more contiguous acres devoted to growth & harvest of trees. A forest management plan is required. <i>Note:</i> a 5 acre parcel with a residence would not qualify. | a) <b>20</b> acres or more + housing if integral – proof of commercial income<br>b) <b>5-20</b> acre = \$200 per acre per year for 3 of last 5 years. (gross income)<br>c) <b>less than 5</b> acres = \$1,500 income per year for 3 of last 5 years. | <b>5</b> or more contiguous acres and Forest Management Plan is required.    | By Thurston County ordinance:<br><i>Inside</i> Urban Growth Area – <b>1</b> or more acres.<br><i>Outside</i> Urban Growth Area – <b>5</b> or more acres. |

## APPLICATIONS

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| When to Apply   | By Dec 31 for the following year's assessment of value                          | By Dec 31 for the following year's assessment of value                          |   |   |
| EXAMPLE: Apply by December 31, 2023 for valuation during the 2024 assessment year in order to receive property tax reduction in 2025. |   |   |   |   |
| Where to Apply  | Assessor's Office<br>3000 Pacific Ave SE<br>Olympia, WA 98501<br>(360) 867-2210 | Assessor's Office<br>3000 Pacific Ave SE<br>Olympia, WA 98501<br>(360) 867-2210 | Community Planning & Economic Development<br>3000 Pacific Ave SE<br>Olympia, WA 98501<br>(360) 786-5467 | Community Planning & Economic Development<br>3000 Pacific Ave SE<br>Olympia, WA 98501<br>(360) 786-5467 |
| Fees  | No application fee  | No application fee  | See Community Planning & Economic Development Fee Schedule  | See Community Planning & Economic Development Fee Schedule  |
| Who approves or denies  | Assessor's Office automatic unless denied by July 1 of following year)          | Assessor's Office automatic unless denied by May 1 of following year)           | Board of Commissioners – within 6 mos.  | Board of Commissioners – within 6 mos.  |
| Can denial be appealed?   | Yes – to County Board of Equalization (BOE)                                     | Yes – to County BOE   | Yes – to Superior Court   | Yes – to Superior Court   |

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| How is property valued?                 | Rates are determined annually by Department of Revenue (DOR). Any residential site or excluded areas are assessed at market value. | Rates are determined by soil types provided by the US Department of Agriculture. 20+ acres or more receives a rate determined by the prior year's average value of Farm & Ag lands in Thurston County. | Rates are determined annually by Department of Revenue (DOR). Any residential site or excluded areas are assessed at market value. | Prior to 1999 – value at \$1,000 per acre. In 1999 with the adoption of the Public Benefit Rating System, points are assigned based on amenities. Points equal a percentage of the market value. |
| Can Current Use land value be appealed? | Yes, If changes are to improvements or other land value, but not the timber land value (those rates set by DOR)                    | Yes, to County BOE   | Yes, If changes are to improvements or other land value, but not the timber land value (those rates set by DOR)                    | Yes, to County BOE   |

## REMOVALS

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| What could cause a removal?              | 1) Request by owner<br>2) Change of Use<br>3) Sale and discontinue program<br>4) Division of property and 5 acre minimum not met  | 1) Request by owner<br>2) Change of Use<br>3) Sale and discontinue program<br>4) Failure to respond to a request to verify income<br>5) New owner does not qualify (no farm plan; no proof of income)   | 1) Request by owner<br>2) Change of Use<br>3) Sale & discontinue program<br>4) Division of property and 5 acre minimum not met   | 1) Request by owner<br>2) Change of Use<br>3) Sale & discontinue program   |
| Are compensating taxes due upon removal? | Yes – difference of Current Market Value & CU value x tax rate x maximum of 9 years and the current year, except:<br>1) Property taken by Eminent Domain or threat thereof,<br>2) Zoning changed to prevent continued use,<br>3) Transfer to gov't entity or organization for open space. | Yes – upon removal, 7 years back tax plus interest except:<br>1) Property taken by Eminent Domain or threat thereof,<br>2) Zoning changed to prevent continued use,<br>3) Transfer to gov't entity or organization for open space.<br><b>An addition 20% penalty is applied unless the land meets the requirements of RCW 84.34.108</b> | Yes – upon removal, 7 years back tax plus interest except:<br>1) Property taken by Eminent Domain or threat thereof,<br>2) Zoning changed to prevent continued use,<br>3) Transfer to gov't entity or organization for open space. | Yes – upon removal, 7 years back tax plus interest except:<br>1) Property taken by Eminent Domain or threat thereof,<br>2) Zoning changed to prevent continued use,<br>3) Transfer to gov't entity or organization for open space. |
| How does owner remove?                   | Request from owner – then Assessor will calculate back taxes due  | Request from owner – then Assessor will calculate back taxes due  | Request from owner – then Assessor will calculate back taxes due   | Request from owner – then Assessor will calculate back taxes due   |
| Can removal be appealed?                 | Yes – to County BOE   | Yes – to County BOE   | Yes – to County BOE  | Yes – to County BOE  |

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|---|--|---|--|--|
| Can parcel be transferred to other classifications? | YES – if new classification requirements are met.  | YES – if new classification requirements are met.   | YES – if new classification requirements are met.  | NO – transferring from Open Space is not allowed. Compensating taxes must be paid and a new application submitted.<br>EXCEPT: Open Space Farm Conservation Land can transfer to Farm & Ag if requirements are met. |
| If selling, what are the options?                   | Buyer may continue in the classification upon signing a Notice of Continuance. Notice and new Timber Mgmt Plan are due 5 days before closing. If not continuing, compensating taxes are due at time of sale. | Buyer may continue in the classification upon signing a Notice of Continuance. Notice and new Farm Mgmt Plan and Proof of Income are due 5 days before closing. If not continuing, additional taxes, penalties, and interest are due at time of sale. | Buyer may continue in the classification upon signing a Notice of Continuance. Notice and new Forest Mgmt Plan are due 5 days before closing. If not continuing, compensating taxes are due at time of sale. | Buyer may continue if property will remain as originally recorded and buyer signs a Notice of Continuance. If not continuing, comp taxes are due at time of sale   |
| Can an estimate of removal be obtained?             | Yes – Assessor's office will do upon written request.  | Yes – Assessor's office will do upon written request.   | Yes – Assessor's office will do upon written request.  | Yes – Assessor's office will do upon written request.  |