

TO: **Applicants for Continuance in Open Space – Open Space Classification**

FROM: Steven J. Drew, Assessor

SUBJECT: Continuance in Current Use Process

The Current Use classification was created by the Legislature and is intended for long- term protection of open space resources. The Assessor maintains two values for each land parcel that is classified as Open Space: a fair market value (based on its highest and best use) and a Current Use value (based on its classified use). Property taxes are based on the Current Use value.

The Assessor's Office cannot authorize continuance in Current Use classifications unless the fully completed and signed documents have been submitted and reviewed for approval or if being removed have prepared the removal cost. **The Assessor's office requests the information be provided at least 15 working days prior to the transfer of ownership.**

Continuance Application Process: Notice of Continuance forms are accepted any time of the year. Please be sure that all owners sign and date the application and include daytime phone numbers for each person. Return the completed Notice of Continuance to the Assessor's Office.

Approval or Denial: Based upon the new owners fulfilling the above requirements and meeting the Open Space Classification requirements outlined in RCW Chapter 84.34, the Assessor's Office will provide a determination in a timely manner. Please note: **Be sure new owners sign Section 6 (3) of the Real Estate Excise Tax Affidavit**; otherwise, the continuance in the Current Use classification cannot be completed. If a continuance is denied, (1) the property must be removed from Current Use and (2) additional taxes, interest, and penalty must be paid before ownership can be transferred.

Please contact the Assessor's Office at (360) 867-2210 if you have questions or if we can assist you with the application process.

Forms required to be completed for the property to be continued:

- Notice of Continuance (Buyer/Grantee to complete)