



Thurston County Planning Department

3000 Pacific Ave SE, Suite 100

Olympia, WA 98501

(360)754-3355 / (360)754-2939 (Fax)

Email: permit@co.thurston.wa.us

www.thurstoncountywa.gov/departments/permitting

OPEN SPACE CLASSIFICATION APPLICATION FOR CURRENT USE-BASED PROPERTY TAX ASSESSMENT

IMPORTANT: Please read the Instructions, Things to Know, and Eligibility Criteria sheets before completing this form.

Name(s) of Applicant(s) _____

Mailing Address _____ Day Phone Number(s) _____

Tax Parcel Number(s) _____

General Location of Property _____

1. Legal Interest in Property:

☐ Owner ☐ Contract Purchaser ☐ Other (Describe) _____

2. Total Acreage of Property _____

3. Acreage to be Enrolled in Open Space Program _____

4. What is the Property Currently Used for? _____

5. What kind of public access do you propose? (Note: Public access is not required for program eligibility.)

☐ **None**

☐ **Partial Access** (1 point): Public access on a seasonal basis or access by members of the organization utilizing the facility.

☐ **Substantial Access** (2 points): Year-round access to members and available to the public upon special arrangement. Any user fees may not exceed three times the average cost for members.

☐ **Unlimited Access** (4 points): Year-round access to the public without special arrangement.

Please describe or explain:

6. Do you propose to apply a conservation easement or historic easement to your property?

- ☐ Yes (type: _____) Does one exist now? ☐ Yes (type: _____)
☐ No ☐ No

Who will hold (or does hold) the easement? _____

7. **Before completing this part of the application**, use the blue "Eligibility Criteria Checklist" to determine if your property qualifies for any of the Priority Resource categories. (Property must be eligible for at least one Priority Resource and at least 3 points in order to be classified as open space.) Use the list below to indicate which Priority Resource categories you can document eligibility for. Refer to the gray "Help List" for sources of assistance, if needed.

HIGH PRIORITY RESOURCES (3 points each)

Acres

- _____ a. Archaeological Sites
- _____ b. Farm and Agricultural Conservation Land (FACL)
- _____ c. Fish-Rearing Habitat--Ponds and Streams
- _____ d. Geological and Shoreline Features
- _____ e. Historical Sites
- _____ f. Private Recreation Areas
- _____ g. Rural Open Space Close to Urban or Growth Areas
- _____ h. Significant Wildlife Habitat Areas
- _____ i. Special Plant Sites
- _____ j. Urban or Growth Area Open Space

MEDIUM PRIORITY RESOURCES (2 points each)

Acres

- _____ a. Public Land Buffers
- _____ b. Scenic Vista or Resources

LOW PRIORITY RESOURCES (1 point each)

Acres

- _____ a. Resource Restoration

8. **IMPORTANT! Read all of the following information regarding tax liabilities before signing this application form.**

You will owe to the County the following additional taxes, interest and penalties when your property is removed or withdrawn from current use classification. The following is a summary of state law. Consult RCW Chapter 84.34 for details.

STATEMENT OF ADDITIONAL TAX, INTEREST, AND PENALTY DUE UPON REMOVAL OF CLASSIFICATION:

- A. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - a. The difference between the property tax paid as "Open Space Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
 - b. Interest upon 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 if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal process, or except as a result of those conditions listed in (B) below.
- B. The additional tax, interest, and penalty specified in (8A) above shall not be imposed if removal resulted solely from:
 - 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, 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 disallows 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 (See RCW 84.34.108(6)(f)).

- g. Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(e) (farm 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 fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
- k. The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.

Removals and withdrawals from the program are processed by the Thurston County Assessor.

I (We) the undersigned, swear under the penalty of perjury, that I (We) am (are) the owner(s) or contract purchaser(s), of the land described above and that the above responses are made truthfully and to the best of my (our) knowledge. I (We) also understand that, should there be willful misrepresentation or willful lack of full disclosure on my (our) part, the granting authority, which may hereafter classify said land under the provisions of Chapter 84.34 RCW, may subsequently remove the classification. In addition, I (we) am (are) aware of the potential tax liability described above.

DATE: _____ OWNERS: _____

SUBSCRIBED and SWORN to before me this ____ day of _____, 20____.

Notary Public in and for the State of Washington, residing in Thurston County