GRANT COUNTY ASSESSOR

P.O. Box 37 Ephrata, WA 98823 (509) 754-2011 EXT. 2683

Open Space Farm & Ag Program

We are now accepting Application for the 2020 Assessment Year with taxes payable in 2021. Application fees are $180.50 for the Notice of Approval/Denial.

This packet has been compiled to provide you with the necessary information to help you better understand what the Current Use Classification means and what the eligibility requirements are to apply for the program. Enclosed in this packet you will find the following:

- Washington State Department of Revenue Open Space Taxation Act Publication
- Current Use Application Packet

Applications for the program must be submitted to our office with the appropriate fees by December 31st to be considered for the following assessment year. Please return your completed application with the documentation to support that your operation meets the minimum requirements of producing a gross income for three out of the last five years (e.g. Schedule F from your tax returns). Based on the amount of cumulative and contiguous acres that are classified in the program, the minimum income requirements are:

- **Less than 5 acres**, an annual gross income for the 3 of the last 5 years form agricultural products of at least **$1500.**

- **5 to 20 acres**, an annual gross income for 3 of the last 5 years form agricultural products of at least **$200 per acre.**

- **20 or more acres** do not require a specific amount, but there must be sufficient income to ascertain the property is commercial-scale farm.

Acceptable financial information includes:

- Federal income tax returns (Schedule F) – *Preferred,*
- Receipts from sales of agriculture products produced on the classified lands,
- Rental or lease agreements/receipts
- Government payments and subsidies, or
- Other income/expense information related to the land

Please bring your application signed by ALL owners, financial documentation, map of all parcels, along with a check for the application fee of $75 made payable to the Grant County Assessor and a check for $105.50 made payable to the Grant County Auditor for the recording fee to the Assessor's office (applications will be returned to owner if only one check is included for total price, need two checks to process your application) If your property is approved for the program in 2020, the classification will become effective for the following assessment year 2021. If you have any questions or concerns, please contact me at 509-754-2011 ext. 2641 or aaperez@grantcountywa.gov

Best regards,

Amy Perez

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Open Space Taxation Act

JULY 2017

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.

2. Any land area in which the preservation in its present use would:
   - **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.

This fact sheet provides general information regarding the Open Space Taxation Act. The information is current at the date of publication. Please note subsequent law changes may supersede or invalidate some of this information.

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 percent 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 acresor 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 percent 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 vendees 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?

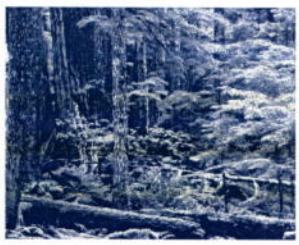
Application forms for the farm and agricultural land classification are available from the county assessor's office. Application forms for the open space and timber land classifications are available from either the county assessor's office or by contacting the county legislative authority.

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.

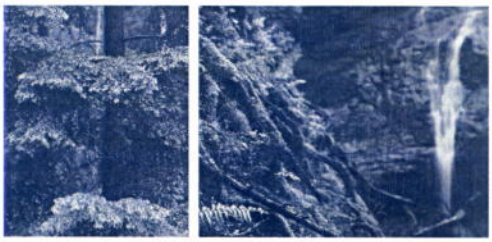
They may require that certain conditions be met including but not limited to the granting of easements.

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 percent 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 percent 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?

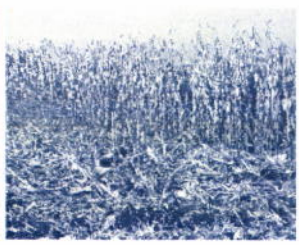
At the time the land is removed from classification, any taxes owing from January 1 of the removal year through the removal date, and any additional tax, applicable interest, and penalty owing are due and payable to the county treasurer within 30 days of the owner being notified.

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 toall 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**
  1-800-647-7706
- For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

Department of Revenue
Washington State

http://dor.wa.gov

PTFS0046 07/17

Current Use Application
Farm and Agricultural Land Classification
Parcels with Same Ownership

Chapter 84.34 RCW

File with County Assessor _____ County

Tax code area: _____

Parcel number(s): _____

_____

_____

Owner(s) name and address:

_____

_____

_____

_____

Telephone no.: _____

Email address: _____

Assessor Use Only

☐ Application approved ☐ Application denied
☐ All of parcel (land only) ☐ Portion of parcel (land only)
☐ Home site approved ☐ Home site denied

Date owner notified:_____

Fee returned ☐ Yes ☐ No Date:_____

Assessor/Deputy Signature:_____

APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.

1. Legal description: _____ Sec: _____
Twp: _____
Rge: _____

2. Acreage:

Crops	_____	Irrigated acres	_____	Dry acres:	_____
Livestock	_____	List types of crops	_____		
Grazing	_____	List types of livestock	_____		
Horticulture	_____	Describe horticulture activity	_____		
Farm buildings (including greenhouses)	_____	Is grazing land cultivated? ☐ Yes ☐ No			
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	_____				

3. Describe the land on the parcel(s), if applicable, that is rented to others and not affiliated with agricultural use. Show the location on a map.
_____

4. Is the parcel(s) subject to a lease or agreement that permits any use other than its present use? ☐ Yes ☐ No
If yes, please describe: _____

5. Describe the present use of each parcel of land described in this application.
_____

6. Describe the present improvements (residence, farm buildings, employee housing, etc.) on each parcel of land described in this application. _____
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. _____

7. If the primary use of the land is 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 the 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?

8. Attach a map of the 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 questions 6 and 7.

9. 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)). Please supply the pertinent data below to show that the land will qualify for classification.

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 (5) 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 parcels(s) subject to the application, 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.

As owner(s) of the parcels described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I 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

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

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 assistance, contact your local county assessor's office.

Farm and Agricultural Land Means Either:

1. A parcel of land or contiguous parcels of land of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve program or its successor administered by the United States Department of Agriculture.
2. Any parcel of land or contiguous parcels that are five acres or more but less than twenty acres devoted primarily to agricultural uses, which has:
   - Produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre each year for three of the five calendar years preceding the date of application for classification under this chapter;
   - 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.
3. Any parcel of land or contiguous parcels that are less than five acres devoted primarily to agricultural uses which have produced a gross income of fifteen hundred dollars or more each year for three of the five calendar years preceding the date of application for classification under this chapter.

   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 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;
   - Any 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 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 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.

Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification

1. Upon removal of classification, additional tax, interest, and penalty shall be imposed which shall be due and payable to 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 shall 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; plus
   (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes; plus
   (c) A penalty of twenty percent 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:
   (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 fifty percent 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)); or
   (l) The discovery that the land was classified in error through no fault of the owner.

Office of the **GRANT COUNTY ASSESSOR**
PO Box 37
Ephrata, WA 98823
509-754-2011

Please provide this office with the following information for the Open Space Program:

Name & Address:

DRY LAND – List each Parcel

	Parcel Number	Total Acres	Improved Acres	Unimp. Acres G-Grazing W- Waste	5 Yr Avg. Yield	Type of Crops	Percentage or dollar amount of Lease
1							
2							
3							
4							

GRAZING LAND (Dry)

TYPE (Sagebrush, Grass, Bottom Land)	Animal Units Per Acre	Months Grazed	Rental Income if Lease

IRRIGATED LAND – List each Parcel

	Parcel Number	Total Acres	Improved Acres	Unimp. Acres G-Grazing W- Waste	5 Yr Avg. Yield	Type of Crops	Percentage or dollar amount of Lease
1							
2							
3							
4							

SUPPLEMENTAL IRRIGATION (Water Used to Supply Additional Moisture to Dry Land)

1							
2							

PERMANENT CROPS (Orchard, Vineyard, Asparagus, Berries, Nuts)

1							
2							

IRRIGATION SYSTEM	WATER SUPPLY	IRRIGATED GRAZING		
Circle System- Wheel lines Hand Lines- Solid Sets	Well (Deep- Shallow) Canal, River, Creek	Animal Units per Acres	Months Grazed	Rental income if Leased

Landlord Expense if Leased:

Signature

Date

Grant County Assessor
PO Box 37
Ephrata, WA 98823
509-754-2011

IRRIGATION LISTING-NEW ACCOUNT

Listing of Personal Property for taxes
Payable in _____

ASSESSEMENT DATE: January 1, _____

Office Use Only

Lev _____

Parcel(s) _____

Status _____

Taxpayer-Contact Information:

IT IS UNLAWFUL TO SELL PERSONAL PROPERTY WITHOUT PAYING TAX IN ADVANCE.

R.C.W. 84.04.095 CLASSIFICATION OF COMPONENTS OF IRRIGATION SYSTEM.
The Department of Revenue shall classify, by rule, the components of irrigation systems as real or personal property for the purposes of taxation. (1987)
WAC 458-12-012 DEFINITION IRRIGATION SYSTEM REAL AND PERSONAL. See other side for complete rule.

Please complete, sign and return this form to the Office of the Assessor.

Irrigation Equipment

Item Description	Purchase Year	Cost	Item Description	Purchase Year	Cost
Handlines			Pumps		
Solid Sets (Portable)			Electrical Panel		
Wheel Lines			Mainline (Above Ground)		
Center Pivot			Lateral (Above Ground)		
Drip System			Pump Station		
Booster Pump			Wind Machines		
Motors (Indicate Horse Power)					

Leased Equipment

Name of Lessor _____ Address _____
City, State, Zip _____
Phone Number _____

Who is responsible for taxes? Taxpayer ☐ Lessor ☐

Location of Property: Section _____ Township _____ Range _____ OR
Farm Unit _____ Block _____

Type of Ownership: Sole Owner _____ Partnership _____ Corp _____ Trust _____

AFFIDAVIT: I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete listing of all taxable personal property in Grant County owned, held or controlled by the undersigned taxpayer.

Owner _____ Date _____

Laws Covering Filing

WHO MUST FILE-BURDEN ON TAXPAYER TO LIST (RCW 84.40.190): Every person, firm or corporation regardless of residency who owns or controls personal property no specifically exempted by law located in this state as of 12 noon on the first day of January shall be required to annually submit a person property listing and statement. Such listing and statement shall be due regardless of whether or not the assessor has provided notices of such listing to the individual taxpayer.

LISTING DUE BEFORE APRIL 30TH EACH YEAR (RCW 84.40.040): The assessor shall on or before the 1st day of January of each year mail a notice to all persons previously filing at their last known address that such list is required, such notice to be accompanied by the required form and if possible a copy of the previous years listing.

$3,000 HEAD OF FAMILY EXEMPTION (RCW 84.36.120): Every qualified head of a family is entitled to a $3,000 deduction from the actual gross value of all their taxable personal property. Partnership, Corporations, and some Trusts do not qualify.

PENALTY FOR FAILURE OR REFUSAL TO LIST (RCW 84.40.130): If any person or corporation shall fail or refuse to deliver to the assessor on or before April 30th of the assessment year, a signed personal property listing, unless due to reasonable cause, there shall be added to the amount of tax, five percent (5%) per month or fraction thereof, not to exceed twenty-five (25%) of the total tax.

If any person or corporation shall willfully give a false or fraudulent listing or with intent to defraud shall fail or refuse to deliver any listing, such person or corporation shall be liable for the additional tax properly due and a penalty of one hundred percent (100%) of such tax.

WAC 458-12-012 DEFINITION-IRRIGATION SYSTEM—REAL—PERSONAL.

(1) The following parts of irrigation systems shall be assessed as real property except as provided in subsections (3) and (4) of this section:
- (a) Penstocks and buried mainlines;
- (b) Sub-mains (underground);
- (c) River pumping stations;
- (d) Water distribution points;
- (e) Concrete head ditches;
- (f) Irrigation wells;
- (g) Electrical distribution stations;
- (h) Electrical booster stations;
- (i) Electrical distribution lines (underground); and
- (j) Buried solid set systems with riser or drip tubes

(2) The following shall be assessed as personal property except as provided in subsection (4) of this section:
- (a) Hand lines;
- (b) Wheel lines;
- (c) Center pivots
- (d) Motors;
- (e) Pumps;
- (f) Screens;
- (g) Electrical panels;
- (h) Mainlines (aboveground); and
- (i) Laterals

(3) All irrigation systems shall be assessed as personal property when they are located on publicly owned lands or the system is owned separately from the land, can be removed, and the parties to the lease agree there is no change in title.

(4) If individual components meet the criteria of two or more subsections (1), (2) or (3) of this section, the components shall be assessed according to the subsection that defines the majority of the component.

Department of Revenue
Washington State

Application for Exemption of Farm Machinery and Equipment to be Filed with Grant County Personal Property Listing Form

Under RCW 84.36.630, all qualifying farm machinery and equipment is exempt from the state property tax. Qualifying equipment is still subject to local property taxes and must continue to be reported on the county personal property listing form. **Qualifying** machinery and equipment must be; (1) **owned** by an active farmer, (i.e. someone who is in the business of farming), and (2) the equipment must have been used in the business of farming during each year the claim for exemption is made. Additionally, equipment claimed for exemption must also have been used **exclusively** in growing, raising, or producing agricultural products. Equipment **not qualifying** includes; (1) equipment used in growing, raising, or producing agricultural products for a person's own consumption, (2) equipment used in the selling of animals from stockyards, slaughter houses, and packing houses, and (3) equipment used in cultivating or raising timber. **The claim for exemption must be submitted by April 30th each year with the personal property listing form to the County Assessor where the personal property is located**. For a listing of qualifying farming activities refer to RCW 82.04.213 and RCW 15.85.020.

Applicant's Name: _____

Address: _____ County: _____

City: _____ State: _____ Zip Code: _____

Date of Application: _____ Assessment / Claim Year: _____

Personal Property Claimed **(Must have been used exclusively in farming in year claimed and owned by a "Farmer")**

Property Location Where Farming is Performed: _____

Personal Property Parcel / Account No: _____

Listing and Description of Personal Property Claimed for Exemption (If more space is needed, attach a separate listing)

Equipment Description	Year of Acquisition	Purchase Price (less sales tax)

Qualification Questionnaire

Type of Farming: (e.g. dairy, wheat, livestock, etc.)

A "Farmer" **owns** the personal property claimed for exemption? ☐ Yes ☐ No

Are you currently engaged in the business of growing, raising, or producing agricultural products? ☐ Yes ☐ No

Do you farm upon lands you own or that you have a present right of possession? ☐ Yes ☐ No

Do you grow or produce agricultural products that are for sale? ☐ Yes ☐ No

Do you consider yourself to be a "farmer" as defined in RCW 82.04.213(2), below? ☐ Yes ☐ No

"'Farmer' means any person engaged in the business of growing, raising, or producing upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold. 'Farmer' does not include a person growing, raising, or producing such products for the person's own consumption; a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packinghouse; a person in respect to the business of taking, cultivating, or raising timber."

Is a personal property listing form filed or attached for the claim year, listing all farm equipment? ☐ Yes ☐ No

Certification

I certify under penalty of perjury under the laws of the state of Washington that a **"farmer" owns** the above described farm machinery and equipment and it is used exclusively in growing, raising, or producing agricultural products during the calendar year for which the claim for exemption is made. I further certify that the statements made in this application are true and correct.

_____ Date

_____ Signature

For tax assistance, visit http://dor.wa.gov/content/taxes/property/default.aspx or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

Grant County
Assessor Office

Farm and Agricultural Management Plan

CURRENT USE UPDATE
Pursuant to RCW 84.34.121

For Office Use Only

Date Received

Received By

Owner Name(s); (If LLC or Corp, list primary individuals) **Parcel Numbers(s)** **Total Acres**
Mailing address, phone number

_____ _____ _____
_____ _____ _____
_____ _____ _____

Are you using 80% or more of this property for commercial agricultural purposes? Yes ☐ No ☐
Are you including any adjoining agricultural property in the production survey? Yes ☐ No ☐

All farm equipment (including irrigation system) is taxable. This includes hobby farms, personal use & commercial farm equipment.

Do you own farm equipment (personal property) that is located in Grant County? Yes ☐ No ☐
Do you report your personal property to Grant County? Schedule # _____ Yes ☐ No ☐

Please select the following category(s) that describe the current use of land.

Raising, Harvesting and selling lawful crops **Acres Used:** _____
Type of Crops: _____
Feeding, Breeding and selling livestock, poultry, etc. **Acres Used:** _____
Types of Animals: _____
Dairying, selling of Dairy Products **Acres Used:** _____
Type of Product(s): _____
Aquaculture Production **Acres Used:** _____
Type of Product(s): _____
Enrolled in C.R.P. Yes ☐ No ☐ Date Contract Expires: _____ **Acres Used:** _____

Please select the following category(s) that describe the future use of land.

Raising, Harvesting and selling lawful crops **Acres Used:** _____
Types of Crops: _____
Feeding, Breeding and selling livestock, poultry, etc. **Acres Used:** _____
Types of Animals: _____
Dairying, selling of Dairy Products **Acres Used:** _____
Type of Product(s): _____
Aquaculture Production **Acres Used:** _____
Type of Product(s): _____
Enrolled in C.R.P. Yes ☐ No ☐ Date Contract Expires: _____ **Acres Used:** _____
Grazing Information **Acres Used:** _____
Animal Units per Acre: _____ Months Grazing: _____
Will this land be leased? Yes ☐ No ☐ **(if yes, attach Lease)**

How many residences are on the property? _____ **Indicate occupancy below:**

Owner _____ Farm Hand _____ Leased with Farm _____
Rental _____ Monthly Rent _____ Other _____

Please provide the information below for the last 5 years

	1st year	2nd year	3rd year	4th year	5th year
Production Produced	_____	_____	_____	_____	_____
Production Yield	_____	_____	_____	_____	_____
IRS Reported Annual Gross Income	_____	_____	_____	_____	_____
IRS Reported Annual Gross Rent	_____	_____	_____	_____	_____

Please provide the information below anticipated for the next 5 years

	1st year	2nd year	3rd year	4th year	5th year
Production Produced	_____	_____	_____	_____	_____
Production Yield	_____	_____	_____	_____	_____
IRS Reported Annual Gross Income	_____	_____	_____	_____	_____
IRS Reported Annual Gross Rent	_____	_____	_____	_____	_____

By signing, I (we) acknowledge that I am using this property for commercial/ agricultural usage. If I do not use this property for commercial/agricultural purposes, I understand I will be subject to compensating taxes, interest, and penalties per RCW 84.34.108.

_____ _____ Date: _____
Owner Signature Owner Signature

_____ _____ Date: _____
Owner Signature Owner Signature

Grant County Assessor Office

LEASE AGREEMENT

Only use this form if you do NOT already Have a written Lease

For Office Use Only

Date Received

Received By

Parcel Number(s)	Abbreviated Legal	Acres

Parcel Owner Contact Information:

Owner Name(s)

Mailing Address

Phone Number

Email Address

Lessee Contact Information:

Owner Name(s)

Mailing Address

Phone Number

Email Address

Lease Terms:

Length of Lease: _____ to _____ Renewable: Yes ☐ No☐

Start Date End Date

Acres Leased: _____ Irrigated _____ Dryland _____

Rental Amount: _____ Cash Per Acre: Irrigated _____ Dryland _____

Crop Share Amount: _____

Other: _____

Responsibilities:

	Owner	Lessee	Other	
Taxes	☐	☐	☐	_____
Water	☐	☐	☐	_____
Upkeep on Irrigation Equipment	☐	☐	☐	_____
Upkeep on Buildings	☐	☐	☐	_____
Operating Costs	☐	☐	☐	_____
Power	☐	☐	☐	_____

Crops Raised & Average Yields:

Wheat (bu) _____ Barley (ton) _____ Potatoes (ton) _____

Corn (ton) _____ Beans (bags) _____ Alfalfa (ton) _____

Other Crops _____

Grazing # AU's _____ #Months _____ #Acres _____

Irrigation Type:

Solid Sets _____ Rill _____ Wheel Lines _____

Hand Lines _____ Center Pivot _____

Water Source:

Deep Well _____ Shallow Well _____ Canal _____

Water Contract _____ Irrigation Pump Permit _____ Other _____

Owner Signature _____ Date _____

Lessee Signature _____ Date _____