GRANT COUNTY ASSESSOR

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

Open Space Farm & Ag Program

Congratulations on your decision to purchase land that is currently classified as "Open Space Farm & Agricultural Land". The property was placed in the Open Space Farm & Ag (Current Use) classification by the previous owners to preserve the land for commercial agricultural purposes. The Current Use assessed values are generally significantly lower than those lands not classified which is reflected on the property tax payments. When purchasing lands that are currently classified as Open Space Farm & Ag Land (Current Use) the new owner will have the option to either continue the classification or to remove the classification and the Seller will be responsible compensating taxes.

This packet has been compiled to provide you with the requirements are to maintain the property and your options to continue or remove the classification. Enclosed in this packet you will find the following:

- Current Use Application Packet / Notice of Continuance *
- Request for Information Verifying Commercial Agricultural Use Financial Documentation Requirements
- Notice of Request to Remove Current Use Assessment Classification

Continuation of the Open Space Farm & Ag Land Classification:
Our office requires financial documentation to verify that the commercial Farm & Ag operation meets the minimum requirements of producing a gross income for three out of the last five years be submitted for review at the time of purchase. Please see Request for Information Verifying Commercial Ag Use Financial Documentation Requirements Sheet.

If choosing to continue the classification the purchaser / Title Company must submit the following to our office for approval and signature prior to recording the sale:

- The Real Estate Excise Tax Affidavit (REETA) with the purchaser's signature section 6 that they wish to continue the Open Space Farm & Ag Land Classification.
- The Current Use Application Packet with all supporting documentation & approval email (if applicable).
- Acceptable financial documentation to verify that the commercial Farm & Ag operation meets the minimum requirements of producing a gross income for three out of the last five years. The purchaser may need to request this information from the seller.

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

*We require a Current Use application & Farm Plan to be submitted to our office Seven (7) Days prior to recording for pre-approval until further notice

Melissa McKnight
Assessor
mrm@grantcountywa.gov

Bobbee Poplawski
Chief Deputy
blpoplawski@grantcountywa.gov

Melissa Olivas
Chief Appraiser
molivas@grantcountywa.gov

Removal of Classification:

If the purchaser chooses not to continue the classification and would like to remove the property our office requires that a Notice of Removal be filled out and signed by our office prior to recording the sale with the County Auditor. Recording fees will apply are required for the Notice of Removal and compensating taxes and any penalties will need to be paid at the time of recording. The amount of compensating taxes due is based on the sale closing date and the difference between the fair market value of the land and the current use value. This amount is them multiplied by the levy rates for each of the last seven years that the land was designated plus the current year. If you chose to remove the property our office asks that you notify us as soon as possible so that we can calculate the amount due at closing.

If you have any questions or need further information about the Open Space Farm & Ag Land classification, please contact me at 509-754-2011 ext. 2641 or aaperez@grantcountywa.gov

Best regards,

Amy Perez

Amy Perez
Deputy Assessor 3

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 _____

GRANT COUNTY ASSESSOR

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

Request for Information Verifying Commercial Agricultural Use
Financial Documentation Requirements

The Department of Revenue requires our office to use income data from agricultural operation to verify that the classified property is used for commercial purposes per RCW 84.34. 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 3 of the last 5 years (2014 to 2018) from agricultural products of at least **$1,500** or **$1,000** or more if placed in classification prior to 1993

- **5 to 20 acres**, an annual gross income for 3 of the 5 years (2014 to 2018) from agricultural products of at least **$200 per acre** or **$100 per acre** if placed in classification prior to 1993.

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

You must meet the minimum income requirement for the amount of acreage enrolled for three out of the past five years. **Please return a copy of your IRS Farm Income & Expense tax return (Schedule F) or other acceptable financial information. Merely indicating the gross amount without proof is not acceptable and your form will not be considered complete without the required income documentation.** Any income information provided to our office is kept in confidence and is destroyed after verifying that it meets the DOR requirement. No financial information is kept on file. If you prefer, you can submit the information in person and we can review it and hand it back to you.

Acceptable financial information includes:

- Profit or Loss from Farming (schedule F) Federal income tax return
- Receipts from sales of agricultural 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 turn over for RCW & WAC citations)

Melissa McKnight
Assessor
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RCW 84.34.121 Information Required
The assessor may require owners of land classified under this chapter to submit pertinent data regarding the use of the land, productivity of typical crops, and such similar information pertinent to continued classification and appraisal of the land.

WAC 458-30-270 Data relevant to continuing eligibility- Assessor may require owner to submit.
(1) **Introduction.** This sections explains the types of data or information the assessor may require a person seeking continued classification or reclassification to submit so that land may retain its eligibility or be reclassified under chapter 84.34 RCW.

(2) **General authorization.** The assessor may require an owner of land classified under chapter 84.34 RCW to submit data relevant to the use of the land, productivity of typical crops, and other information pertinent to continued classification or reclassification and appraisal of the land. The assessor may request any relevant information that will assist him or her in determining whether the land is eligible for continued classification or reclassification. Relevant data or information includes, but is not limited to:

(a) Receipts from sales of agricultural products produced on classified land;

(b) Federal income tax returns including schedules documenting farm income, production costs, and other operating expenses;

(c) Rental or lease agreements and receipts;

(d) Government payments and subsidies;

(e) Crop and livestock production data; or

(f) Other income and expense information related to the land for which continued classification or reclassification is sought.

(3) **Request for information- procedure.** The assessor shall send the request for information by first class mail. The person seeking continued classification or reclassification must submit the requested information or data, in writing, no later than sixty calendar days following the date the request was mailed.

(a) If no response is received within sixty days, the assessor's office shall send the owner a second request for information by certified mail, return receipt requested. This second request shall include a statement that failure to submit the requested information or data within thirty calendar days of the date of mailing may cause the land to be removed from classification.

(b) If the owner of classified land does not respond to a request for information, the assessor may remove the land from classification.

Notice of Request to Remove Current Use Assessment Classification

Chapter 84.34 RCW

To the _____ County Assessor.

I, _____, hereby request the removal of current use classification granted under Chapter 84.34 RCW from the following described property as of _____ (date).

Said property is presently classified as: ☐ Open Space Land ☐ Farm and Agricultural Land ☐ Timber Land

and was filed under County Auditor's Recording No. _____

Assessor's Parcel or Tax Lot Number(s): _____

Legal description of area from which removal of classification is requested:

_____

_____

_____

This request is for:

☐ All

☐ A portion of the classified land area

I acknowledge that I am aware of the additional tax liability that will be imposed when classification is removed from the above described land.

1. The additional tax to be collected shall consist of an amount equal to the difference between the property tax that was levied on the current use value and the tax that would have been levied on its true and fair value for the last seven years, or the number of years the land was classified, whichever is less, in addition to the portion of the tax year when the removal occurs, plus interest at the rate charged on delinquent taxes specified in RCW 84.56.020 from April 30 of the year when the tax could have been paid without penalty to the date when said tax is paid.
2. A penalty equal to 20% of the sum of the additional tax and interest specified in Item (1) above shall be collected when land is removed from current use classification unless the land had been classified at least 10 years.
3. The additional tax, interest and penalty shall not be imposed if removal of classification 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 in anticipation of the exercise of such power and having manifested its intent in writing or by other official action;
   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 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 organizations qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections. RCW 84.34.108(6)(f);
   g. Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f);
   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; or
   l. The discovery that the land was classified in error through no fault of the owner.

Signature of Property Owner	Date	Signature of Property Owner	Date
Address		City, State, Zip Code	

Assessor Use Only

If the parcel subject to this document is considered contiguous, as defined in RCW 84.34.020(6), with other parcels having different ownerships, verify all remaining classified parcels with different ownerships are still:

☐ Adjoining

☐ Being managed as part of a single operation

☐ Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

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