



GRANT COUNTY ASSESSOR

P.O. Box 37

Ephrata, WA 98823

(509) 754-2011 EXT. 2683

Open Space Farm & Ag Addendum

***This is only to be used for a change of acres per Short Plat, Boundary Line Adjustment, Segregation, Etc.**

This packet has been compiled to provide you with the requirements to continue or remove the Current Use Classification. Enclosed in this packet you will find the following:

- Farm and Agriculture Land Application Addendum Packet
- 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:

If choosing to continue the classification you must submit the following to our office for approval and signature Seven (7) days prior to recording the change per BLA, Short Plat, Segregation, etc.

- 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 Farm & Ag Land Application Addendum 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. Please see Request for Information Verifying Commercial Ag Use Financial Documentation Requirements Sheet

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

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. Recording fees required for the Notice of Removal and compensating taxes and any penalties will need to be paid at the time of recording. Failure to supply the Current Use Packet may result in removal without further notice.

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

Melissa McKnight
Assessor
mrm@grantcountywa.gov

Bobbee Poplawski
Chief Deputy
blpoplawski@grantcountywa.gov

Melissa Olivas
Chief Appraiser
molivas@grantcountywa.gov

Farm and Agricultural Land Application Addendum

Each parcel owner must complete a separate addendum and attach it to the application form.

Owner name: _____ Parcel Number: _____

1. Acreage: Crops _____ Irrigated acres _____ Dry acres: _____
Livestock _____ List types of crops _____
Grazing _____ List types of livestock _____
Horticulture _____ Describe horticulture activity _____
Farm buildings _____ 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 _____

2. Describe the land on your parcel, if applicable, that is rented to others and not affiliated with agricultural use. Show the location on a map.

3. Is your parcel subject to a lease or agreement that permits any use other than its present use? Yes No
If yes, please describe: _____

4. Describe the present use of your parcel of land.

5. Describe the present improvements (residence, farm buildings, employee housing, etc.) on your parcel of land.

If a residence is located on the land, is it the primary residence of the farm operator or owner?
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.

6. If the primary use of the land 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 that 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? _____

7. Attach a map of your 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 question 5.

8. 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)). Only supply the pertinent data below if the cumulative acreage of **all** parcels subject to this application is less than 20 acres.

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 their parcel, 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.

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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; or
- 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.

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 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

Print the name of each owner:	Signature of each owner:	Date
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Assessor Use Only

- | | |
|--|--|
| <input type="checkbox"/> Application approved | <input type="checkbox"/> Application denied |
| <input type="checkbox"/> All of parcel (Land Only) | <input type="checkbox"/> All of parcel (Land Only) |
| <input type="checkbox"/> Home site approved | <input type="checkbox"/> Home site denied |

Date Owner Notified: _____

Assessor / Deputy Signature: _____ Date: _____

Comment(s): _____

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

	1 st year	2 nd year	3 rd year	4 th year	5 th 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

	1 st year	2 nd year	3 rd year	4 th year	5 th 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.

Owner Signature

Owner Signature

Date: _____

Owner Signature

Owner Signature

Date: _____

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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