



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 2023 Assessment Year with taxes payable in 2024.
Application fees are \$280.50 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 \$205.50 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 2022, the classification will become effective for the following assessment year 2023. If you have any questions or concerns, 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

Matt Hope
Chief Appraiser
mphope@grantcountywa.gov

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.

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 _____

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 84.04.130 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(6)(k)); or
 - (l) The discovery that the land was classified in error through no fault of the owner.

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

IRRIGATION LISTING-NEW ACCOUNT

Listing of Personal Property for taxes
 Payable In _____

ASSESSMENT 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 not 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 personal 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.



**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



Farm and Agricultural Management Plan
CURRENT USE UPDATE
 Pursuant to RCW 84.34.121

<i>For Office Use Only</i>
Date Received _____
Received By _____

Owner Name(s); (if LLC or Corp, list primary individuals) Mailing address, phone number	Parcel Number(s)	Total Acres
_____	_____	_____
_____	_____	_____
_____	_____	_____

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 Type of Crops: _____	Acres Used: _____
Feeding, Breeding and selling livestock, poultry, etc. Types of Animals: _____	Acres Used: _____
Dairying, selling of Dairy Products Type of Product(s): _____	Acres Used: _____
Aquaculture Production Type of Product(s): _____	Acres Used: _____
Enrolled in C.R.P. Yes <input type="checkbox"/> No <input type="checkbox"/> Date Contract Expires: _____	Acres Used: _____

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

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

Responsibilities:

	Owner	Lessee	Other	
Taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Water	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Upkeep on Irrigation Equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Upkeep on Buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Operating Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Power	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

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 _____