



## OFFICE OF THE ASSESSOR

TO:           **Applicants for Continuance in Open Space  
Farm & Agriculture Classification**

FROM:       Steven J. Drew, Assessor

SUBJECT:     Continuance in Current Use Process

Attached is a packet of materials to apply for a Continuance in the Current Use Agricultural classification. The application can be downloaded from our website at [www.co.thurston.wa.us/assessor](http://www.co.thurston.wa.us/assessor) look under Forms & Publications/Exemptions – Current Use – Farm & Agriculture classification – Continuance. The Assessor maintains two values for each land parcel that is classified as Open Space: a fair market value (based on its highest and best use) and a Current Use value (based on its classified use). Property taxes are based on the Current Use value.

*Application Process:* Applications are accepted any time of the year. Please be sure that all owners sign and date the application and include daytime phone numbers for each person. Return the completed application along with a Farm Management Plan and Agricultural Income Verification to the Assessor's Office.

***The Assessor's Office cannot authorize continuance in Current Use classifications unless the fully completed and signed documents have been submitted at least five (5) working days before they are needed for the transfer of ownership.***

*Approval or Denial:* Based upon the new owners fulfilling the above requirements and meeting the Open Space Classification requirements outlined in RCW Chapter 84.34, the Assessor's Office will provide a determination in a timely manner. Please note: ***Be sure new owners sign Section 6 (3) of the Real Estate Excise Tax Affidavit***; otherwise, the continuance in the Current Use classification cannot be completed. If a continuance is denied, (1) the property must be removed from Current Use and (2) additional taxes, interest, and penalty must be paid before ownership can be transferred.

Please contact the Assessor's Office at (360) 867-2210 if you have questions about your particular situation or if we can assist you with the application process.

### Attachments

- Application
- Farm Management Plan
- Agriculture Income Verification
- Owner's Checklist