



## OFFICE OF THE ASSESSOR

TO: First Time Applicants for Open Space -  
Farm & Agricultural Classification

FROM: Steven J. Drew, Assessor

SUBJECT: Application Process

The Current Use classification was created by the Legislature and is intended for long-term protection of open space resources. 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 during the calendar year. Please be sure all owners sign and date the application and include daytime phone numbers for each person. *Please be aware that you must show proof of farming activity and proof of income for 3 of the last 5 years in order to qualify.*

Return the completed application along with the Farm Management plan and income verification to the Assessor's Office at 2000 Lakeridge Dr SW, Olympia, WA 98502.

*Approval or Denial:* Owners are notified of acceptance or denial on or before the first of May in the year after the application is submitted. Current Use tax relief becomes effective the year following acceptance into the classification. A physical inspection of the property may be performed in ensuing years to ensure that the use of the land meets mandates for the Open Space Farm and Agriculture classification. If an application is denied, owners may file an appeal with the Board of Equalization within 30 days of the date of the denial notice.

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.