

SUMMARY OF CURRENT USE CLASSIFICATIONS

	DESIGNATED FOREST LANDS RCW 84.33	OPEN SPACE FARM & AGRICULTURE RCW 84.34	OPEN SPACE TIMBER LAND RCW 84.34	OPEN SPACE OPEN SPACE RCW 84.34
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QUALIFICATIONS

Qualifying Use?	Devoted primarily to the growth & commercial harvest of forest crops (trees)	Devoted primarily to the production of livestock or agricultural commodities for commercial purposes	Devoted primarily to the growth & commercial harvest of forest crops (trees)	Natural resources and scenic beauty preserved for the public good.
Acreage & other requirements	5 or more contiguous acres devoted to growth & harvest of trees. A forest management plan is required. <i>Note:</i> a 5 acre parcel with a residence would not qualify.	a) 20 acres or more + housing if integral – proof of commercial income b) 5-20 acre = \$200 per acre per year for 3 of last 5 years. (gross income) c) less than 5 acres = \$1,500 income per year for 3 of last 5 years.	5 or more contiguous acres and Forest Management Plan is required.	By Thurston County ordinance: <i>Inside</i> Urban Growth Area – 1 or more acres. <i>Outside</i> Urban Growth Area – 5 or more acres.

APPLICATIONS

When to Apply	By Dec 31 for the following year's assessment of value	By Dec 31 for the following year's assessment of value	By Dec 31 for the following year's assessment of value	By Dec 31 for the following year's assessment of value
EXAMPLE: Apply by December 31, 2018 for valuation during the 2019 assessment year in order to receive property tax reduction in 2020.				

Where to Apply	Assessor's Office 2000 Lakeridge Drive SW Building 1, Room 127 Olympia, WA 98502 (360) 867-2210	Assessor's Office 2000 Lakeridge Drive SW Building 1, Room 127 Olympia, WA 98502 (360) 867-2210	Community Planning & Economic Development 2000 Lakeridge Drive SW Building 1, Second Floor Olympia, WA 98502 (360) 786-5467	Community Planning & Economic Development 2000 Lakeridge Drive SW Building 1, Second Floor Olympia, WA 98502 (360) 786-5467
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Fees	No application fee	No application fee	See Community Planning & Economic Development Fee Schedule	See Community Planning & Economic Development Fee Schedule
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Who approves or denies	Assessor's Office automatic unless denied by July 1 of following year)	Assessor's Office automatic unless denied by May 1 of following year)	Board of Commissioners – within 6 mos.	Board of Commissioners – within 6 mos.
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Can denial be appealed?	Yes – to County Board of Equalization (BOE)	Yes – to County BOE	Yes – to Superior Court	Yes – to Superior Court
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How is property valued?	Rates are determined annually by Department of Revenue (DOR). Any residential site or excluded areas are assessed at market value.	Rates are determined by soil types provided by the US Department of Agriculture. 20+ acres or more receives a rate determined by the prior year's average value of Farm & Ag lands in Thurston County.	Rates are determined annually by Department of Revenue (DOR). Any residential site or excluded areas are assessed at market value.	Prior to 1999 – value at \$1,000 per acre. In 1999 with the adoption of the Public Benefit Rating System, points are assigned based on amenities. Points equal a percentage of the market value.
Can Current Use land value be appealed?	Yes, If changes are to improvements or other land value, but not the timber land value (those rates set by DOR)	Yes, to County BOE	Yes, If changes are to improvements or other land value, but not the timber land value (those rates set by DOR)	Yes, to County BOE

REMOVALS

What could cause a removal?	<ol style="list-style-type: none"> 1) Request by owner 2) Change of Use 3) Sale and discontinue program 4) Division of property and 5 acre minimum not met 	<ol style="list-style-type: none"> 1) Request by owner 2) Change of Use 3) Sale and discontinue program 4) Failure to respond to a request to verify income 5) New owner does not qualify (no farm plan; no proof of income) 	<ol style="list-style-type: none"> 1) Request by owner 2) Change of Use 3) Sale & discontinue program 4) Division of property and 5 acre minimum not met 	<ol style="list-style-type: none"> 1) Request by owner 2) Change of Use 3) Sale & discontinue program
Are compensating taxes due upon removal?	<p>Yes – difference of Current Market Value & CU value x tax rate x maximum of 9 years and the current year, except:</p> <ol style="list-style-type: none"> 1) Property taken by Eminent Domain or threat thereof, 2) Zoning changed to prevent continued use, 3) Transfer to gov't entity or organization for open space. 	<p>Yes – upon removal, 7 years back tax plus interest except:</p> <ol style="list-style-type: none"> 1) Property taken by Eminent Domain or threat thereof, 2) Zoning changed to prevent continued use, 3) Transfer to gov't entity or organization for open space. 	<p>Yes – upon removal, 7 years back tax plus interest except:</p> <ol style="list-style-type: none"> 1) Property taken by Eminent Domain or threat thereof, 2) Zoning changed to prevent continued use, 3) Transfer to gov't entity or organization for open space. 	<p>Yes – upon removal, 7 years back tax plus interest except:</p> <ol style="list-style-type: none"> 1) Property taken by Eminent Domain or threat thereof, 2) Zoning changed to prevent continued use, 3) Transfer to gov't entity or organization for open space.
An addition 20% penalty is applied unless the land meets the requirements of RCW 84.34.108				
How does owner remove?	Request from owner – then Assessor will calculate back taxes due	Request from owner – then Assessor will calculate back taxes due	Request from owner – then Assessor will calculate back taxes due	Request from owner – then Assessor will calculate back taxes due
Can removal be appealed?	Yes – to County BOE	Yes – to County BOE	Yes – to County BOE	Yes – to County BOE

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Can parcel be transferred to other classifications?	YES – if new classification requirements are met.	YES – if new classification requirements are met.	YES – if new classification requirements are met.	NO – transferring from Open Space is not allowed. Compensating taxes must be paid and a new application submitted. EXCEPT: Open Space Farm Conservation Land can transfer to Farm & Ag if requirements are met.
If selling, what are the options?	Buyer may continue in the classification upon signing a Notice of Continuance. Notice and new Timber Mgmt Plan are due 5 days before closing. If not continuing, compensating taxes are due at time of sale.	Buyer may continue in the classification upon signing a Notice of Continuance. Notice and new Farm Mgmt Plan and Proof of Income are due 5 days before closing. If not continuing, additional taxes, penalties, and interest are due at time of sale.	Buyer may continue in the classification upon signing a Notice of Continuance. Notice and new Forest Mgmt Plan are due 5 days before closing. If not continuing, compensating taxes are due at time of sale.	Buyer may continue if property will remain as originally recorded and buyer signs a Notice of Continuance. If not continuing, comp taxes are due at time of sale
Can an estimate of removal be obtained?	Yes – Assessor’s office will do upon written request.	Yes – Assessor’s office will do upon written request.	Yes – Assessor’s office will do upon written request.	Yes – Assessor’s office will do upon written request.