Current Use Application
Farm and Agricultural Land Classification
Parcels with Multiple Ownerships

Chapter 84.34 RCW

File with County Assessor _____ County

Owner Name/Legal Entity Name (if legal entity, list all owners, partners, members, etc. of legal entity) and Parcel Number.	**Assessor Use Only**
Parcel 1._____	☐ Application approved ☐ Application denied
Parcel 2._____	☐ All parcel (land only) ☐ Portion of parcel (land only)
Parcel 3._____	☐ Home site(s) approved ☐ Home site(s) denied
Parcel 4._____	Date owners notified:
Parcel 5._____	Fee returned ☐ Yes ☐ No Date:
	Assessor/Deputy Signature:
	APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.

Parcel 1: Address and Legal Description		Sec: Twp:
Telephone No.:	Email Address:	Rge:
Parcel 2: Address and Legal Description		Sec: Twp:
Telephone No.:	Email Address:	Rge:
Parcel 3: Address and Legal Description		Sec: Twp:
Telephone No.:	Email Address:	Rge:
Parcel 4: Address and Legal Description		Sec: Twp:
Telephone No.:	Email Address:	Rge:
Parcel 5: Address and Legal Description		Sec: Twp:
Telephone No.:	Email Address:	Rge:

Describe, in detail, how all parcels subject to this application are being managed as part of a single operation. Assessor may request additional information to verify all parcels are contiguous, as defined in RCW 84.34.020(6), and are being managed as part of a single operation. Assessors may also request information to determine whether the primary residence of the farm operator(s) or owner(s) and/or employee housing, if any, meet the qualifications as outlined in WAC 458-30-317. Additional information may include, but is not limited to, federal income tax returns and schedules, articles of incorporation, partnership agreements, rental or lease agreements, and operating agreements.

Describe the familial relationships between all owners of parcels subject to this application. Assessor may request additional information to verify all owners of contiguous parcels meet the definition of “family” as defined in RCW 84.34.020(6)(b)(ii). Additional information may include, but is not limited to, birth certificates, marriage certificates, state registered domestic partner agreements, and adoption documents.

As owners of the parcels described in this application, we hereby indicate by our signatures below that we are aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. We 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:**

Assessor

In accordance with the provisions of RCW 84.34.035, “...the assessor shall submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.” [Form REV 64 0088]

Amount of Processing Fee Collected $ _____ 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;
   - 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;
   - For purposes of (2) only, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs; or
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 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 including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed. The land must also meet the requirements of (1), (2), or (3) listed above.
   - 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 (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.

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, 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 (see RCW 84.34.108(6)(f));

   (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f) (farm home site value);

   (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.

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.....

   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. 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.
7. 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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