

**Change of Designation
(Chapters 84.33 AND 84.34 RCW)**

File with County Assessor

Applicant's Name: _____ County: _____

Address: _____ Tax Code Area: _____

City, State, Zip: _____

Phone Number: _____

Land Subject To This Application: (legal description)

Parcel No. or Account No.: _____

Change Of Designation Chapters 84.33 & 84.34 RCW

The land is currently designated as forest land under the provisions of Chapter 84.33 RCW and meets the definition of one of the following and I/we request reclassification as: **(Check appropriate box.)**

- Open space land as provided under RCW 84.34.020(1). *(Attach completed form REV 64 0021)*
- Farm and agricultural land as provided under RCW 84.34.020(2). *(Attach completed form REV 64 0024 or 64 0108)*
- Timber land as provided under RCW 84.34.020(3). *(Attach completed form REV 64 0109 or 64 0111 and a timber management plan)*

Affirmation

As owner(s) or contract purchaser(s) of the land described in this application, I/we hereby indicate by my/our signature that I/we am aware of the potential tax liability involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW.

If this land is removed from classification before ten years have elapsed, compensating tax may be due for the part of the period it was designated as forest land.

Signature(s) of All Owner(s) or Contract Purchaser(s)

Date

Attachments:

- REV 64 0021 REV 64 0108 REV 64 0111
- REV 64 0024 REV 64 0109

Assessors Use Only

If the parcel(s) subject to this transfer document were considered contiguous, as defined in RCW 84.33.035(4), with other parcels having different ownerships, verify all remaining designated parcels with different ownerships are still:

- Adjoining
- Being managed as part of a single operation
- Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

RCW 84.33.145

- (1) If no later than thirty days after removal of designation the owner applies for classification under RCW 84.34.020(1), (2) or (3), then the designated forest land shall not be considered removed from designation for purposes of compensating tax under RCW 84.33.140 until the application for current use classification under chapter 84.34 RCW is denied or the property is removed from classification under RCW 84.34.108. Upon removal from classification under RCW 84.34.108, the amount of compensating tax due under chapter 84.33 RCW shall be equal to:
 - (a) The difference, if any, between the amount of the assessed valuation on such land as forest land and the amount of the new assessed valuation of such land when removed from classification under RCW 84.34.108 multiplied by the dollar rate of the last levy extended against such land, multiplied by;
 - (b) A number equal to:
 - (i) The number of years the land was designated under this chapter, if the total number of years the land was designated under chapter 84.33 RCW and classified under chapter 84.34 RCW is less than ten; or
 - (ii) Ten minus the number of years the land was classified under chapter 84.34 RCW, if the total number of years the land was designated under chapter 84.33 RCW and classified under chapter 84.34 RCW is at least ten.
- (2) Nothing in this section authorizes the continued designation under this chapter or defers or reduces the compensating tax imposed upon forest land not transferred to classification under subsection (1) of this section which does not meet the necessary definitions of forest land under RCW 84.33.35. Nothing in this section affects the additional tax imposed under RCW 84.34.108.
- (3) In a county with a population of more than six hundred thousand inhabitants or in a county with a population of at least two hundred forty-five thousand inhabitants that borders Puget Sound as defined in RCW 90.71.010, no amount of compensating tax is due under this section if the removal from classification under RCW 84.34.108 results from a transfer of property described in RCW 84.34.108(6).

Note: The county assessor will act as the granting authority on all applications for transfer to the farm and agricultural land classification.

In all unincorporated areas, the county legislative authority shall act as the granting authority for applications for transfer to the timber land and open space classifications. Lands within the incorporated areas shall be acted upon by a group composed of three members of the county legislative authority and three members of the city legislative authority.

The application shall be accompanied by a reasonable processing fee if such fee is established by the city or county legislative authority.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.