What is a Certificate of Exemption?

A Certificate of Exemption (CE) is a document issued by the Division of Building and Planning that indicates a division of land is exempt from the requirements of state and local subdivisions laws. This brochure is intended to provide an overview of CE requirements.

Why do I need a Certificate of Exemption?

Washington State laws allow land to be segregated (divided) for the purpose of receiving separate tax statements. Those laws, however, do not necessarily allow the segregated property to be sold, leased or transferred to another person. Transfers of ownership are governed by different regulations, which include the Spokane County Subdivision Ordinance. Certain divisions of land are exempt from these regulations and a CE documents that a parcel or division of land was created consistent with the exemptions identified in the Subdivision Ordinance.

Prior to the issuance of a building permit it must be demonstrated that any existing non-platted division of land, new division or boundary line adjustment complies with or is exempt from the provisions of the Subdivision Ordinance.

How do I qualify for an exemption?

Your parcel may qualify for a CE in the following instances:

- Cemeteries and other burial plots while being used for that purpose;

- Divisions made by testamentary provision, and the laws of descent (division must still meet the minimum lot size of the underlying zone classification to be considered for a building permit);

- Divisions of land into lots or tracts, each of which is one thirty-second (1/32) of a section of land or larger, or twenty (20) acres or larger if the land is not capable of description as a fraction of a section of land;

- A division of land made for the purpose of alteration by adjusting boundary lines, between platted or unplatted lots or both, which does not create any additional lot, tract, parcel, site, or division, nor create a lot which contains insufficient area and dimension to meet minimum requirements for width and area for a building site. The properties subjected to boundary line adjustment must also meet the minimum requirements of the underlying zone classification.

- A division of land between five (5) and twenty (20) acres in size, prior to January 16, 1996, provided that a tax segregation request was received by the Spokane County Auditor's office prior to this date; and all state and local land development regulations were met a the time the lot was created or can be met prior to the issuance of a building permit.

- Those divisions of land which are ten (10) acres or larger and are consistent with either a, b, or c below provided that a record of survey for the property has been recorded with the Spokane County Auditor prior to the issuance of the CE; and where the subject parcel(s)
front or access onto a county road, a Road Improvement District (RID) agreement pertaining to improvements to the county road is on file prior to the issuance of the CE.

a) The parcel is adjacent to, and has frontage which meets or exceeds the minimum frontage required in the underlying zone classification, on an established and fully maintained public road; or

b) The parcel is adjacent to, and has frontage which meets or exceeds the minimum frontage required for the zone classification, and is on a constructed private road which meets Spokane County Standards for Road and Sewer construction, adopted May 15, 1995 as amended and connects directly to an established and fully maintained county road; or

c) The division of land contains no more than three (3) lots, ten (10) acres or greater in size, with one or all of the lots served by a recorded private driveway easement, and fully maintained county road, and one of the lots has the required frontage of the underlying zone classification on an established and fully maintained public road.

A division of land into lots or tracts, of a size consistent with the underlying zone classification but no less than five (5) acres in size, for the purpose of transferring a separate tract of land to a spouse, son, daughter, mother, father, brother/sister or grandchild, provided that no further subdivision of land so transferred may be made without complying with all provisions of the Subdivision Ordinance, and that the ownership of the property under consideration has not changed within the previous five (5) years, and it will not be able to be transferred within the subsequent five (5) year period. A legal instrument executing such conveyance must be submitted with the application for a Certificate of Exemption. A record of survey of the land being divided must also be submitted with the application.

A division of land prior to March 13, 1978 provided that a tax segregation request was received by the Spokane County Assessor's Office prior to this date; or a legal instrument pertaining to the division was filed prior to March 13, 1978 and all state and local land development regulations were met at the time the lot was created, or can be met prior to the issuance of a building permit.

Additional exemptions may be permitted. Please contact the Spokane County Department of Building and Planning at 477-3675.

What information is necessary to process an application?

To complete the Certificate of Exemption application process you will need to following:

- Parcel numbers of affected parcels;
- Legal description of each new proposed parcel;
- Assessor's map showing the existing/proposed parcels;
- Site plan indicating any existing structures;
- Certificate of Exemption application completed for each parcel;
- Agents need to provide written permission from the actual property owners;
- Copy of the recorded easement, if required;
- Copy of the recorded survey, if required;
- Road plans, if required;
- RID agreement, if required; and
- Environmental Checklist, if required. See brochure BP-49 - Environmental Review.

How long does it take to process?

Normally, a Certificate of Exemption can be processed the same day provided the necessary information has been submitted. Processing can take as much as five (5) working days, depending on the complexity of the proposed.
I’ve received my exemption; now what?
If you are creating new parcels or adjusting property lines, contact the County Assessor’s Office to complete the segregation process. We will provide you with the necessary documents to initiate that process.

When is an Environmental Checklist required?
An environmental checklist is required for proposals that exceed exempt levels listed in the Spokane County Environmental Ordinance. An environmental review may be required if the proposal includes the construction of a private road. The creation of more than 20 lots will require environmental review (see Brochure BP-49 - Environmental Review).

By reviewing your checklist, agencies such as the Regional Health District, Division of Engineering and Roads and the Washington State Department of Natural Resources can determine what impacts, if any, your divisions might create.

Where can I obtain more information?
Applications for CE’s and Environmental Checklists are available at the Department of Building and Planning.

What other permits or approvals may be required?
CE’s do not provide the same level of review which would normally be received during a formal subdivision process - they only document that the division of land is exempt from County/State subdivision requirements. Absent this formal review, more of a burden is placed on the applicant to identify and resolve issues that may arise.

The following is a list of some issues that may be encountered and the agencies to contact:

- Development within 250 feet of a wetland, state shoreline or stream:
  
  **Spokane County Dept. of Building & Planning**
  (509) 477-3675

- Proposed road or building on steep slopes:
  
  **Spokane County Dept. of Building & Planning**
  (509) 477-3675
  
  **Spokane County Dept. of Engineering & Roads**
  (509) 477-3600

- Construction within a flood plain:
  
  **Spokane County Dept. of Building & Planning**
  (509) 477-3675
  
  **Spokane County Dept. of Engineering & Roads**
  (509) 477-3600

- Logging and timber removal:
  
  **Spokane County Dept. of Building & Planning**
  (509) 477-3675
  
  **WA State Department of Natural Resources**
  (800) 527-3305

- Approaches to the County road and/or private road construction
  
  **Spokane County Department of Engineering & Roads**
  (509) 456-3600

For more information or an appointment contact:
Spokane County
Department of Building and Planning
1026 W. Broadway Avenue
Spokane, WA 99260-0050
(509) 477-3675 bp@spokanecounty.org
http://www.spokanecounty.org/bp
Please note that while every effort is made to assure the accuracy of the information contained in this brochure it is not warranted for accuracy. This document is not intended to address all aspects or regulatory requirements for a project and should serve as a starting point for your investigation. For detailed information on a particular project, permit, or code requirement refer directly to applicable file and/or code/regulatory documents or contact the appropriate division or staff.