

# CURRENT USE PROGRAMS

	<b>DESIGNATED FOREST LAND</b> RCW 84.33	<b>CURRENT USE FARM &amp; AGRICULTURE</b> RCW 84.34	<b>CURRENT USE TIMBER LAND</b> RCW 84.34	<b>CURRENT USE OPEN SPACE</b> RCW 84.34
<b>QUALIFICATIONS</b>				
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	20 or more contiguous acres devoted to growth & harvest of trees. A Forest Management Plan is required. <i>Note:</i> a 20 ac. parcel with a residence would not qualify.	a) 20 ac or more + housing if integral – proof of commercial income b) 5-20 ac = \$200 per ac for 3 of last 5 yrs. (gross income) c) less than 5 acs = \$1,500 income for 3 of last 5 yrs.	5 or more contiguous acres and a Forest Management Plan is required	5 ac or more (except qualify for Eligibility Criteria) and meet point requirements.
<b>APPLICATIONS</b>				
When to Apply	By Dec 31 for the following year's reduction in value	By Dec 31 for the following year's reduction in value	By Dec 31 for the following year's reduction in value	By Dec 31 for the following year's reduction in value
<b>EXAMPLE: Apply by Dec 2002 for 2003 assessment year for 2004 property tax reduction</b>				
Where to Apply	Assessor's Office 215 S Oak St Colville WA 99114	Assessor's Office 215 S Oak St Colville WA 99114	Assessor's Office 215 S Oak St Colville WA 99114	Assessor's Office 215 S Oak St Colville WA 99114
Fees	\$75.00 non-refundable	\$75.00 non-refundable	\$75.00 non-refundable	\$150.00 non-refundable
Can denial be appealed?	Yes – to County 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 DOR. Any residential site or excluded areas are assessed at market value.	Rates are determined by soil types provided by US Dept of Agriculture.	Rates are determined annually by DOR. Any residential site or excluded areas are assessed at market value.	Rates are determined by soil types provided by US Dept of Agriculture.
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
<b>REMOVALS</b>				
What could cause a removal?	<ol style="list-style-type: none"> <li>1) Request by owner</li> <li>2) Change of Use</li> <li>3) Sale and discontinue program</li> <li>4) Division of property and 20 ac minimum not met</li> </ol>	<ol style="list-style-type: none"> <li>1) Request by owner</li> <li>2) Change of Use</li> <li>3) Sale and discontinue program</li> <li>4) Failure to respond to a request to verify income</li> <li>5) New owner does not qualify (no farm plan)</li> </ol>	<ol style="list-style-type: none"> <li>1) Request by owner</li> <li>2) Change of Use</li> <li>3) Sale &amp; discontinue program</li> <li>4) Division of property and 5 ac minimum not met</li> </ol>	<ol style="list-style-type: none"> <li>1) Request by owner</li> <li>2) Change of Use</li> <li>3) Sale &amp; discontinue program</li> </ol>
Are compensating taxes due upon removal?	<p>Yes – diff of Mkt. &amp; CU value x tax rate x max of nine years, except:</p> <ol style="list-style-type: none"> <li>1) Property taken by Eminent Domain or threat thereof,</li> <li>2) Zoning changed to prevent continued use,</li> <li>3) Transfer to gov't entity or organization for open space.</li> </ol>	<p>Yes – upon removal , 7 yrs. Back tax plus interest except:</p> <ol style="list-style-type: none"> <li>1) Property taken by Eminent Domain or threat thereof,</li> <li>2) Zoning changed to prevent continued use,</li> <li>3) Transfer to gov't entity or organization for open space.</li> </ol>	<p>Yes – upon removal , 7 yrs. Back tax plus interest except:</p> <ol style="list-style-type: none"> <li>1) Property taken by Eminent Domain or threat thereof,</li> <li>2) Zoning changed to prevent continued use,</li> <li>3) Transfer to gov't entity or organization for open space.</li> </ol>	<p>Yes – upon removal , 7 yrs. Back tax plus interest except:</p> <ol style="list-style-type: none"> <li>1) Property taken by Eminent Domain or threat thereof,</li> <li>2) Zoning changed to prevent continued use,</li> <li>3) Transfer to gov't entity or organization for open space.</li> </ol>

		<b>Also: 20% penalty, unless a 2 yr. "Notice to Withdraw" is given after 8th year.</b>		
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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
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. Compensating taxes must be paid and new application submitted. <b>Except:</b> OS Farm Conservation Land can transfer to Farm & Ag if requirements are met.
If selling, what are the options?	Buyer may continue in program upon signing Notice of Continuance. Notice and new Plan due five days prior to closing. If not continuing, compensating taxes are due at the time of sale.	Buyer may continue in program upon signing Notice of Continuance. Notice and new Plan due five days prior to closing. If not continuing, compensating taxes are due at the time of sale.	Buyer may continue in T L –upon signing continuance agreement on Excise TAX AFFIDAVIT at closing of sale. Forest Mgmt Plan is required. If not continuing, compensating taxes are due at time of sale.	Buyer may continue in program if property will remain as originally recorded. 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 from owner.	Yes – Assessor's office will do upon written request from owner.	Yes – Assessor's office will do upon written request from owner.	Yes – Assessor's office will do upon written request from owner.

**Notes:** Classified vs Designated Forest Land:

- Same program:
- At conception of this program, the State identified parcels & labeled them "Classified"
- Any applications since then were called "Designated Forest Land"
- 2001 legislation changed RCW 84.33 to call all Classified parcels "Designated Forest Land"