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## Land Containing Historical Sites Classified as Open Space Land

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<b>Topic</b>	Processing open space applications for parcels containing a historical site and valuing the parcel if it includes a building.
<b>Purpose</b>	<p>This <i>Special Notice</i> is in response to inquiries regarding the methods used by county legislative authorities and assessors when:</p> <ol style="list-style-type: none"><li>1. Processing open space applications, as outlined in RCW 84.34.037, for parcels that contain a historical site.</li><li>2. Valuing the parcel if it includes a building.</li></ol>
<b>Processing open space applications for parcels that contain historical sites</b>	<p>The open space classification provides a reduction in the assessed value of land used for conservation purposes, including land used to preserve historic sites. Applications submitted for the open space classification are processed by the county legislative authority as authorized in RCW 84.34.037. When reviewing an open space application for land that contains a historical site, the county legislative authority can only extend the approval to the land and not to any building or the land under any building, unless the underlying land area is designated as open space in a comprehensive land use plan and zoned accordingly.</p> <p>Unlike the farm and agricultural land classification, the open space classification, as outlined in chapter 84.34 RCW, does not generally provide a reduction in assessed value for land under buildings. However, a comprehensive land use plan may designate land area as open space, even if that land contains a building.</p>
<b>Valuing the parcel if it includes a building</b>	<p>If an open space application for a parcel containing a historical site is approved and the parcel includes a building, the assessor must value the building at its true and fair value. Land that is approved as open space will receive a reduction in assessed value. The assessed value for this land would either be based on the percentage reduction given under the Public Benefit Rating System (if the county has adopted one) or no less than the minimum per acre value of classified farm and agricultural land in the county (if the county has not adopted a Public Benefit Rating System). [RCW 84.34.060]</p>
<b>For more information</b>	<p>If you have questions or need additional information about this <i>Special Notice</i>, please contact the Property Tax Division at (360) 534-1400. ♦</p>

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