

# Application for Classification or Reclassification Open Space Land

Form 64 0021

## DO NOT FILL OUT - Legislative Authority Use Only

Date application received:

Received by:

Fee collected: \$

Is the land located within an incorporated part of the county:      Yes      No

*If YES, application must be acted upon by three members of the county legislative authority and three members of the city legislative authority. See RCW 84.34.037(1) for details.*

*If NO, application must be acted upon by three members of the county legislative authority.*

Date Open Space Taxation Agreement (OSTA) mailed to owner:

Signed OSTA received by Legislative Auth:

Copy of signed OSTA forwarded to Assessor:

Date owner notified of denial (form 64 0103):

Application approved:

Whole

In part

Application denied:

## DO NOT FILL OUT - Assessor Use Only

In accordance with the provisions of RCW 84.34.245(3), within ten days following receipt of the notice from the granting authority of classification of land under this chapter, the assessor must submit the signed agreement to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

Processing fee collected: \$

Date:

## This form must be completed entirely and filed with the County Legislative Authority.

Name of owner(s) :

Street address:

City:

State:

Zip:

Phone:

Email:

Parcel number(s):

Legal description:

Total acres in application:

**Indicate how this land meets the definition of Open Space land; check all that apply:**

Land is designated and zoned as open space by an official comprehensive land use plan.

Preservation of the land would meet the following classification objectives:

Conserve or enhance natural, cultural, or scenic resources.

Protect streams, stream corridors, wetlands, natural shorelines, or aquifers.

Protect soil resources, unique or critical wildlife, or native plant habitat.

Promote conservation principles by example or by offering educational opportunities.

Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries, or other open spaces.

Enhance recreation opportunities.

Preserve historic or archaeological sites .

Preserve visual quality along highway, road, street corridors, or scenic vistas.

Retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the granting authority.

Land was previously classified as Farm and Agricultural land under RCW 84.34.020(2) but no longer meets the criteria to remain so classified.

Land is traditional farmland that is not classified under RCW 84.33 or 84.34, has not been irrevocably devoted to non-agricultural uses, and has a high potential for returning to agricultural use.

1. Describe the present use of the land:

2. Is the land subject to a lease or agreement which permits any other use than its present use?      Yes      No  
If yes, attach a copy of the lease agreement.

3. Describe the present improvements (residence, buildings, etc.) located on the land:

4. Is the land subject to any easements?    Yes        No

If yes, describe the type of easement, the easement restrictions, and the length of the easement:

5. If applying for the farm and agricultural conservation land category, provide a detailed description below about the previous use, the current use, and the intended future use of the land.

**NOTICE: The county and/or city legislative authorities may require owners to submit additional information regarding the use of the land.**

As owner of the parcel(s) described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I 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 name:

Date:

Signature:

Print name:

Date:

Signature:

The granting or denial of an application for classification or reclassification as open space land is a legislative determination and shall be reviewable only for arbitrary and capricious actions. Denials are only appealable to the superior court of the county in which the land is located and the application is made.

**Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification**

1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
  - (a) The difference between the property tax paid as "Open Space 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 in (a), paid at the same statutory rate charged on delinquent property taxes; plus
  - (c) A penalty of 20% will be applied to the additional tax and interest if the classified land is 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, wildfire, 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 disallows 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 & agricultural land under RCW 84.34.020(2)(f) (farm home site).
  - (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 designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.
  - (l) The discovery that the land was classified in error through no fault of the owner.
  - (m) The sale or transfer to a governmental entity if the governmental entity manages the land in the same manner as designated forestland under chapter 84.33 RCW, or as property classified as timberland under this chapter, and the governmental entity provides the county assessor with a timber management plan or a notice of intent to manage the land as required under this subsection (6)(m). The governmental entity must provide an updated timberland or forestland management plan to the county assessor at least once every revaluation cycle. The county is authorized to collect a fee from the governmental entity for the filing of the forestland or timberland management plan in accordance with the county's fee schedule. When the land is not managed as required under this subsection (6)(m), or when the governmental entity sells or transfers the land at any time, the additional tax specified in subsection (4) of this section is due from the current government owner, unless the change in use of the land, sale or transfer, meets one of the other exceptions in this subsection (6).