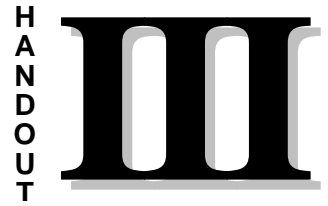




# Current Use Taxation Program



## What is Current Use Taxation?

The Open Space Taxation Act, RCW 84.34, enacted in 1970, allows property owners to have their open space, farm and agricultural, and timberlands valued at their current use rather than their highest and best use. The Act states that it is in the best interest of the State to maintain, preserve, conserve, and otherwise continue in existence adequate open space lands for the production of food, fiber, and forest crops and to ensure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the State and its citizens.

## What types of Current Use Taxation may be requested?

Applications may be made for the following classifications:

- Open Space/Open Space
- Open Space Timber
- Open Space Farm and Agriculture Conservation

## What is required for current use taxation consideration?

### **Open Space/Open Space (OSOS)**

- In determining whether an application should be approved or disapproved, the Whatcom County Planning Commission will consider the following:
  - Conservation or enhancement of natural, cultural, or scenic resources;

- Protection of streams, stream corridors, wetlands, natural shorelines, and aquifers;
- Protection of soils resources and unique or critical wildlife and native plant habitat;
- Promotion of conservation principles by example or by offering educational opportunities;
- Enhancement of the value of abutting or neighborhood parks, forest, wildlife preserves, nature reservations, or sanctuaries or other open spaces;
- Enhancement of recreational opportunities; and
- Preservation of known historic and archaeological sites.

- All lands must have public access which is defined as the right of any individual to request permission to enter and visit the premises on foot for legitimate recreational purposes. This right is subject to the execution by the visitor of an agreement to abide by posted rules of personal conduct required by the owners.

**Note:** As a condition of granting open space classification, the legislative body may not require public access on land classified Open Space/Open Space for the purpose of promoting conservation of critical areas/sensitive wildlife habitat.

- There is no acreage or income requirement for Open Space/Open Space lands. If a residence is located on a property, a nominal one-acre for the residence is used for regular assessed value.
- As a condition of approval, you must post a visible 2 x 2-foot sign on the property to indicate Open Space status and public access, and indicate an area for off-street parking.

### ***Open Space Timber (OST)***

- To be eligible for Open Space Timber classification, timber land must be five or more acres of land devoted primarily to the growth and harvest of forest crops.
- A Timber Management Plan must be submitted along with the application. The Plan must include:
  - Current timber stand description;
  - Type of timber to be managed;
  - Length of time in production and anticipated year of harvest;
  - Projected cutting and reforestation methods;
  - Types of forest management practices to be employed; and
  - Wildlife habitat enhancement.

**Note:** A Forest Stewardship Plan is **not** acceptable in place of a Timber Management Plan.

### ***Open Space Farm and Agricultural Conservation (OSFAC)***

- To be considered for Open Space Farm & Agricultural Conservation Land, the property must be:
  - Land previously classified under the Open Space Farm and Agriculture land

classification that no longer meets the criteria and is reclassified under Open Space land; or

- Traditional farmland, not classified, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.
- Promoting the conservation of wetlands.
- All lands must have public access which is defined as the right of any individual to request permission to enter and visit the premises on foot for legitimate recreational purposes. This right is subject to the execution by the visitor of an agreement to abide by posted rules of personal conduct required by the owners.
- There is no acreage or income requirement for Open Space Farm and Agricultural Conservation lands. If a residence is located on a property, a nominal one-acre for the residence is used for regular assessed value.
- As a condition of approval, you must post a visible 2 x 2-foot sign on the property to indicate Open Space status and public access, and indicate an area for off-street parking. However, public access may not be required if the property contains critical areas/sensitive wildlife habitat.

### **What other general requirements apply to lands in current use taxation?**

#### ***Length of Time in Classification***

When land is classified as open space, it shall remain under such classification and shall not be applied to any other use for at least ten

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years unless transferred or reclassified into another current use classification. Otherwise, an early withdrawal penalty will apply.

The land will continue in open space classification after the initial ten-year period until and unless a request for withdrawal is made by the owner; the use of the land no longer complies; or the ownership has changed and the new owner has not signed a "Notice of Continuance". During any year after the eighth year of the initial ten-years, a notice of request to withdraw all or a portion of the land may be given to the County Assessor by the owner. Taxes and penalties shall apply.

### ***Sale of Open Space Land***

When open space land is sold, the seller or transferor becomes liable at the time of sale for the additional tax, interest, and penalty unless the new owner(s) signs a "Notice of Continuance" to keep the property in open space tax status.

## **Information**

Forms are available at Whatcom County Planning & Development Services or at the Assessor's Office. Due to the administrative complexity of this process, it is best to talk with a Planner to answer any additional questions.

The Whatcom County Assessor administers the County's *Open Space Farm and Agriculture* program. Forms and information for this classification, as well as further explanation of the Open Space program are available at the Whatcom County Assessor's Office.

## **Open Space Farm and Agriculture**

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## **Open Space/Open Space and Open Space Timber**

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