

WHATCOM COUNTY
ASSESSOR'S OFFICE
COUNTY COURTHOUSE
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REBECCA M. XCZAR
COUNTY ASSESSOR

FALON E. HOVEN
CHIEF DEPUTY

Notice of Continuance
Land Classified as Current Use or Forest Land
RCW Chapter 84.34 and 84.33

**All fields are required.*

Grantor(s)/Seller(s): _____

Grantee(s)/Buyer(s): _____

Mailing Address: _____

City/State/ZIP: _____

Phone Number: _____

Email Address: _____

PID(s) or Parcel No(s): _____

Parcel Address: _____

Legal Description (full): _____

(attach exhibit if necessary)

If the new owner(s) of land classified as current use or designated as forest land wishes to continue the classification or designation, the new owner(s) must sign the last page of this form. A signature is not required if the land is transferred to an owner who is an heir or devisee of a deceased owner or transferred by a transfer on death deed and the new owner wants to continue classification or designation. The county assessor must then determine if the land continues to qualify. **The county assessor has 15 calendar days, from the date all documentation is received, to determine whether the land will continue to qualify.** All new owners must sign before the conveyance is recorded or filed. If the new owner(s) do(es) not desire to continue the classification or designation, all additional tax, interest, and penalty or compensating tax calculated pursuant to RCW 84.34.108 or RCW 84.33.140 will be due and payable by the seller or transferor at the time of sale. Payment in full is required before the conveyance can be recorded or filed.

A. CLASSIFICATION UNDER CHAPTER 84.34 RCW

I/we request that this land retain the current classification as:

- Open Space Land (OSL) Farm & Agricultural Land (OSAG)

and I am/we are aware of the land use classifications defined in this section (A).

I/we am/are aware that the removal of land from the Open Space Land or Farm & Agricultural Land classification may result in additional tax, interest and penalty.

1. OPEN SPACE LAND (OSL) MEANS EITHER:

- a. any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly; or
- b. any land area, the preservation of which in its present use would:
 - i. conserve and enhance natural or scenic resources;
 - ii. protect streams or water supply;
 - iii. promote conservation of soils, wetland, beaches, or tidal marshes;
 - iv. enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space;
 - v. enhance recreation opportunities;
 - vi. preserve historic sites;
 - vii. preserve visual quality along highway, road, and street corridors or scenic vistas;or
 - viii. 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 reasonable required by the legislative body granting the open space classification; or
- c. any land that meets the definition of farm and agricultural conservation land. "Farm and agricultural conservation land" is either:
 - i. land that was previously classified as farm & agricultural land under RCW 84.34.020(2) that no longer meets the criteria and is reclassified as open space under RCW 84.34.020(1); or
 - ii. land that is traditional farmland that is not classified under chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and has a high potential for return to commercial agriculture.

2. FARM AND AGRICULTURAL LAND (OSAG) MEANS EITHER:

- a. any parcel of land or contiguous parcels of land that are twenty or more acres:
 - i. devoted primarily to the production of livestock or agricultural commodities, for commercial purposes;
 - ii. enrolled in the federal conservation reserve program or its successor administered by the United States Department of Agriculture; or
 - iii. other similar commercial activities as may be established by rule; or
- b. any parcel of land or contiguous parcels of land that are at least five acres but less than twenty acres devoted primarily to agricultural uses which has:
 - i. Produced a gross income equal to two hundred dollars or more per acre per year for three out of the five calendar years preceding the date of application for classification under chapter 84.34 RCW;
 - For the purposes listed above, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs

- ii. Standing crops with an expectation of harvest within seven years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year; or
- iii. Standing crops of short rotation hardwoods with an expectation of harvest within fifteen years and a demonstrable investment in the production of those crops equivalent to one hundred or more per acre in the current or previous year; or
- c. any parcel of land less than five acres devoted primarily to agricultural uses which has produced a gross income equal to fifteen hundred dollars or more per year for three out of the five calendar years preceding the date of application for classification under chapter 84.34 RCW;

“Commercial agricultural purposes” means the use of land on a continuous and regular basis, prior to and subsequent to application for classification or reclassification that demonstrates that the owner or lessee is engaged in and intends to obtain through lawful means, a monetary profit from cash income by producing an agricultural product. In addition, commercial agricultural purposes include uses as detailed in RCW 84.34.020(2) and WAC 458-30-200(2)(w).

B. CLASSIFICATION UNDER CHAPTER 84.33 RCW

I/we request that this land retain the current classification as:

Designated Forest Land (DFL)

and I am/we are aware of the following definition of forest land:

DESIGNATED FOREST LAND means any parcel of land or contiguous parcels of land at least five acres that is primarily devoted to and used for growing and harvest timber.

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).

***REQUIRED:**

Please describe how you intend to use the land for continued classification or designation (be specific):

Note: the assessor may require additional information from the seller(s) and/or buyer(s) to determine whether the land will continue to qualify for classification or designation (RCW 84.34.121 and WAC 458-30-70).

- Is there a reclassification pending for this parcel? Yes No
- IF YES, have you notified the granting authority, in writing, that you wish to continue with the reclassification process? Yes No
- IF YES, do you understand your rights and responsibilities if the reclassification is approved or denied? Yes No

By signing below, the grantee(s)/buyer(s) is/are acknowledging that they understand the specific program requirements, and that any change of use may result in removal with additional taxes, interest and possible penalty due (RCW 84.33.140 and RCW 84.34.108).

Buyer's signature: _____ Date: _____

Address: _____

Buyer's signature: _____ Date: _____

Address: _____

NOTE:

The signature of the Assessor or Assessor's deputy on the Real Estate Excise Tax Affidavit under section 6 signifies whether or not continuance has been granted.