



**REQUEST FOR CONTINUANCE OF  
CURRENT USE OPEN SPACE TIMBER LAND  
KITTITAS COUNTY ASSESSOR**

Kittitas County Courthouse, Room 101  
205 West Fifth  
Ellensburg, WA 98926  
(509)962-7501

**MARSHA WEYAND, ASSESSOR**

**If the new owner(s) of land that is classified as open space timber land wish(es) to continue the classification of this land, the new owner(s) must sign below. All new owners must sign. If the new owner(s) do(es) not desire to continue the classification, all additional or compensating tax calculated pursuant to RCW 84.34.108 shall be due and payable by the seller or transferor at the time of sale. To determine if the land qualifies to continue classification, the county assessor may be consulted.**

Seller Name \_\_\_\_\_ Buyer Name \_\_\_\_\_  
Address \_\_\_\_\_ Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_ City, State, Zip \_\_\_\_\_

Date Received \_\_\_\_\_ Parcel Number(s) \_\_\_\_\_  
(Assessor Use Only) \_\_\_\_\_

Complete Legal Description \_\_\_\_\_  
(attach if necessary) \_\_\_\_\_

**Check Classification:**

**Open Space Timber RCW 84.34** Minimum of five contiguous forested acres required. To request continuance of this classification, mark the box on Page Two and see detailed definition of Open Space Timber and explanation of liability due upon removal.

**Pending Transfer in Process** Attach receipt for Application To Transfer From Designated Forest to Open Space Timber. The Board of Kittitas County Commissioners has not completed the approval/denial process on pending transfer applications. To request continuance of Open Space Timber, contingent on approval, mark the box on Page Two and see detailed definition of Open Space Timber and explanation of liability due upon removal. A separate written statement must be submitted by the buyer(s) to The Board of Kittitas County Commissioners requesting that they be given the same consideration as the original applicant pursuant to WAC 458-30-215(4).

1. a) Current acreage of parcels(s) requested to continue in open space timber classification. \_\_\_\_\_ acres  
b) If segregation in process, new acreage of parcel(s) requested to continue in open space timber. \_\_\_\_\_ acres

2. Forest Land Management Plan is attached. YES \_\_\_\_\_ NO \_\_\_\_\_

3. a) If NO on Item 2: I/we request an extension to submit a Forest Land Management Plan due to the following circumstances:  
\_\_\_\_\_  
\_\_\_\_\_

3. b) If NO on Item 2: I/we have retained the following professional forester to produce a Forest Land Management Plan. A plan will be submitted within six months. Forester must sign Affirmation on Page Three.

Forester Name \_\_\_\_\_ Phone: \_\_\_\_\_

4. a) The herein property has been evaluated by the above forester and found it to be adequately stocked according to Washington State Forest Practices Act 76.09 RCW and it does meet necessary requirements to continue in open space timber classification. YES \_\_\_\_\_ NO \_\_\_\_\_
4. b) \_\_\_\_\_ If NO, I/we have been advised by the above forester of reforestation obligations necessary to bring the property into statutory compliance with adequate stocking levels. A completed copy of the State of Washington Department of Natural Resources Notice of Continuing Forest Land Obligation must be attached.

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**CLASSIFICATION UNDER CHAPTER 84.34 RCW.** I/we request that this land retain the current use classification as Timber Land, and I am/we are aware of the following definition of open space timber.

**TIMBER LAND MEANS** any parcel or contiguous parcels of land in the same ownership of five or more acres devoted primarily to the growing and harvesting of forest crops for commercial purposes. Timber land means the land only.

**I/we declare that I am/we are aware of the liability of withdrawal or removal of this land from classification to the following extent:**

1. If the owner has filed the proper notice of request to withdraw the classified land and the land has been classified for a minimum of ten years he/she shall pay an amount equal to the difference between the tax computed on the basis of "current use" and the tax computed on the basis of true and fair value plus interest at the same statutory rate charged on delinquent property taxes. The additional tax and interest shall be paid for the preceding seven years.
2. If land is removed from classification because of a change to a non-conforming use, land is removed prior to the minimum ten year period, or land is removed because the owner(s) failed to comply with the two year notice of withdrawal he/she shall be liable to pay the additional tax and interest described in 1 above plus a penalty of twenty percent of the additional tax and interest. The additional tax, interest, and penalty shall be paid for the preceding seven years.
3. The additional tax, interest, and/or penalty shall not be imposed if the withdrawal or removal from classification resulted solely from:
  - a. transfer to a government 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 this power, said entity having manifested its intent in writing or by other official action;
  - c. a natural disaster such as a flood, windstorm, earthquake, or other calamity rather than by virtue of the act of the landowner changing the use of the classified land;
  - d. official action by an agency of the State of Washington or by the county or city within which the land is located that disallows the present classified use of the land;
  - e. transfer of land to a church when the land would qualify for exemption pursuant to RCW 84.36.020;
  - f. acquisition of property interests by a state or federal agency, county, city, town, metropolitan park district; metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association as defined in RCW 84.34.250;
  - g. removal of classified farm and agricultural land on which the principal residence of the farm operator or owner or housing for employees;
  - 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 fee interest or a conservation easement for the riparian open space program 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 continuously since 1993;
  - l. the sale or transfer of land after the death of the owner of at least fifty percent interest in the land if the land has been assessed and valued as designated forest under chapter 84.33 RCW or classified under this chapter 84.34 continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
  - m. the date of death shown on a death certificate is the date used.

**FORESTER AFFIRMATION**

I hereby indicate by my signature below that I declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge are true, correct and complete statements.

\_\_\_\_\_  
Forester's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

**CURRENT OWNER AFFIRMATION**

As current owner(s) of the land described in this application, I/we hereby indicate by my/our signature(s) below that I am/we are aware of the potential tax liability involved when the land ceases to be classified under provisions of CH. 84.34 RCW. I/we also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me/us and to the best of my/our knowledge are true, correct and complete statements.

\_\_\_\_\_  
Current Landowner's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

**FUTURE OWNER AFFIRMATION**

As future owner(s) of the land described in this application, I/we hereby indicate by my/our signature(s) below that I am/we are aware of the potential tax liability involved when the land ceases to be classified under provisions of CH. 84.34 RCW. I/we also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me/us and to the best of my/our knowledge are true, correct and complete statements.

WAC 458-30-275 (8) New owner's acknowledgement. The new owner, by signing the notice of continuance, acknowledges that future use of the land will conform to the provisions of chapter 84.34 RCW.

\_\_\_\_\_  
Future Landowner's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

**REVISED CODE OF WASHINGTON (RCW) REFERENCES:**

**TITLE 84** - Property Taxes

**CHAPTER 34** - Open space

**CHAPTER 33** - Designated Forest Land

**WASHINGTON ADMINISTRATIVE CODE (WAC) REFERENCES:**

**TITLE 458**-Department of Revenue

**CHAPTER 30**-Open Space Taxation Rules

(includes Designated Forest Land in Section 700)

For more information visit <http://dor.wa.gov>

Then go to Rules and Laws Tab and link to WAC or RCW