

Change of Classification or Use
(Chapters 84.33 and 84.34 RCW)

Tax Code: _____

County: _____

File With County Assessor

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| <p>Applicant(s) name and address:</p> <p>Phone No: _____</p> <p>Land subject to this application (legal description):</p> | <p>Assessor's Parcel or Account No:</p> <p>_____</p> <p>Auditor's File No. on original application:</p> <p>_____</p> |
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Change of Classification
(Check appropriate box)

The land is currently classified as Farm and Agricultural land under RCW 84.34.020(2) and I hereby request reclassification as:

- Timber land as provided under RCW 84.34.020(3). (Attach completed form REV 64 0021 and a timber-management plan.)
- Open Space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Forest Land classification under Chapter 84.33 RCW. (Attach completed form REV 62 0021)
- Farm and Agricultural Conservation land as provided in RCW 84.34.020(1)(c). (Attach completed form REV 64 0021)

The land is classified as Open Space Farm and Agricultural Conservation land under RCW 84.34.020(1)(c) and I hereby request reclassification to:

- Farm and Agricultural land under RCW 84.34.020(2).

The land is currently classified as Timber land under RCW 84.34.020(3) and I hereby request reclassification as:

- Forest land classification under Chapter 84.33 RCW. (Attach completed form REV 62 0021)
- Open Space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Farm and Agricultural land as provided under RCW 84.34.020(2). (Attach completed form REV 64 0024)

NOTE: If request to change classification is approved, no additional tax or penalty will be imposed.

Requests to transfer from Forest Land designation under provisions of Chapter 84.33 RCW to Current Use classification under Chapter 84.34 RCW should be made on REV 64 0038.

Attachment:

- REV 62 0021
- REV 64 0021
- REV 64 0024

General Information

RECLASSIFICATIONS: are defined in RCW 84.34.070(2) as follows:

- (2) The following reclassifications are not considered withdrawals or removals and are not subject to additional tax under RCW 84.34.108:
 - (a) Reclassification between lands under RCW 84.34.020(2) and (3);
 - (b) Reclassification of land classified under RCW 84.34.020(2) or (3) or Chapter 84.33 RCW to open space land under RCW 84.34.020(1);
 - (c) Reclassification of land classified under RCW 84.34.020(2) or (3) to forest land classified under Chapter 84.33 RCW; and
 - (d) Reclassification of land classified as open space land under RCW 84.34.020(1)(c) and reclassified to farm and agricultural land under RCW 84.34.020(2) if the land had been previously classified as farm and agricultural land under RCW 84.34.020(2).
- (3) Applications for reclassification shall be subject to applicable provisions of RCW 84.34.035, 84.34.037, 84.34.041, and Chapter 84.33 RCW.
- (4) The income criteria for land classified under RCW 84.34.020(2)(b) and (c) may be deferred for land being reclassified from land classified under RCW 84.34.020(1)(c) or (3), or Chapter 84.33 RCW into RCW 84.34.020(2)(b) or (c) for a period of up to five years from the date of reclassification. [1992 c 69 §10]

FARM AND AGRICULTURAL CONSERVATION LAND: is defined in RCW 84.34.020(8)(a & b) as follows:

- (8) "Farm and agricultural conservation land" means either:
 - (a) Land that was previously classified under subsection (2) of this section, that no longer meets the criteria of subsection (2) of this section, and that is reclassified under subsection (1) of this section; or
 - (b) 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 that has a high potential for returning to commercial agriculture. [1992 c 69 § 4]

And also defined in RCW 84.34.037(2)(c) as follows:

- (c) Whether granting the application for land applying under RCW 84.34.020(1)(c) will (i) either preserve land previously classified under RCW 84.34.020(2) or preserve land that is traditional farmland and not classified under Chapter 84.33 or 84.34 RCW, (ii) preserve land with a potential for returning to commercial agriculture, and (iii) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of property.

Signatures of Owner(s) or Contract Purchaser(s):

Date _____

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.