

**PIERCE COUNTY
FARM & AGRICULTURAL
PLAN**

RCW 84.34, Farm & Agricultural classification. The continuation of this benefit is dependent on the continued use of such land for commercial agricultural purposes. Any changes will require a new plan be provided. When or if the land no longer qualifies, the back tax, interest and penalty are due.

(Land owner)

(Telephone Number)

(Mail Address)

(City, State)

(Zip)

(Parcel Number(s))

Attach a map of the property showing an outline of the current use of each area of the property, i.e.; Livestock (type) row crops, etc. Include location of all buildings.

AGRICULTURAL PRODUCT(S) SELLING: _____
(Type)

MARKETING PROCEDURE: _____

GROSS ANNUAL INCOME: _____
Must meet minimum income requirement. (see additional pages) Must be able to provide IRS Farm Income or other proof of sales of qualifying agricultural products

TOTAL ACREAGE: _____

NUMBER OF RESIDENCES ON PROPERTY: *Owner occupied* _____
Rented out _____

IS THIS LAND LEASED ? _____

If yes: The owner of the land is still responsible for providing the proof of minimum agricultural sales to the Assessor/Treasurer. You will be required to get that information from your lessee.

OWNERS SIGNATURE(S)

DATE

RCW 84.34.020 Definitions

2) "Farm and agricultural land" means:

- (a) Any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total 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;
- (b) Any parcel of land that is five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to, as of January 1, 1993:
 - (i) One hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter for all parcels of land that are classified under this subsection or all parcels of land for which an application for classification under this subsection is made with the granting authority prior to January 1, 1993; and
 - (ii) On or after January 1, 1993, two hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter;
- (c) Any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income as of January 1, 1993, of:
 - (i) One thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter for all parcels of land that are classified under this subsection or all parcels of land for which an application for classification under this subsection is made with the granting authority prior to January 1, 1993; and
 - (ii) On or after January 1, 1993, fifteen hundred dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter.

Parcels of land described in (b)(i) and (c)(i) of this subsection shall, upon any transfer of the property excluding a transfer to a surviving spouse, be subject to the limits of (b)(ii) and (c)(ii) of this subsection;

- (d) Any lands including incidental uses as are compatible with agricultural purposes, including wetlands preservation, provided such incidental use does not exceed twenty percent of the classified land and the land on which appurtenances necessary to the production, preparation, or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands"; or
- (e) The land on which housing for employees and the principal place of residence of the farm operator or owner of land classified pursuant to (a) of this subsection is sited if: The housing or residence is on or contiguous to the classified parcel; and the use of the housing or the residence is integral to the use of the classified land for agricultural purposes.

WAC 458-30-275

(7) Sales or transfers of farm and agricultural land

When land classified prior to January 1, 1993, is sold or transferred to a new owner, the higher minimum income requirements set forth in RCW [84.34.020](#) (2)(b)(ii) and (c)(ii) will be deferred for a period of three years. The new owner is required to produce either two hundred dollars per acre per year if the parcel is five acres or more or fifteen hundred dollars per year if the parcel is less than five acres at least once during the three calendar years immediately following the sale or transfer.

WAC 458-30-200 Definitions

m) "Commercial agricultural purposes" means the use of land on a continuous and regular basis, prior to and subsequent to application for classification, that demonstrates that the owner or lessee is engaged in and intends to obtain through lawful means, a monetary profit from cash income received by engaging in the following commercial agricultural activities:

- (i) Raising, harvesting, and selling lawful crops;
- (ii) Feeding, breeding, managing, and selling of livestock, poultry, fur-bearing animals, or honey bees, or any products thereof;
- (iii) Dairying or selling of dairy products;
- (iv) Animal husbandry;
- (v) Aquaculture;
- (vi) Horticulture;
- (vii) Participating in a government-funded crop reduction or acreage set-aside program; or
- (viii) Cultivating Christmas trees or short-rotation hardwoods on land that has been prepared by intensive cultivation and tilling, such as by plowing or turning over the soil, and on which all unwanted plant growth is controlled continuously for the exclusive purpose of growing such trees.

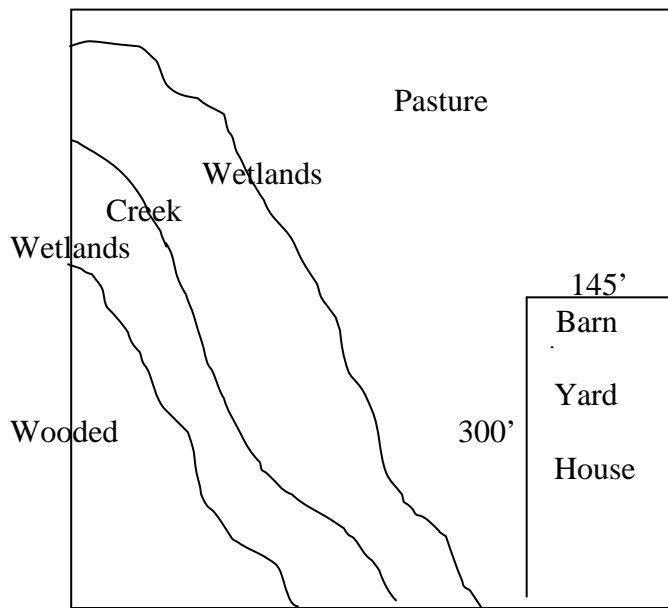
An owner must engage in commercial agricultural activities on the land to demonstrate a commercial agricultural purpose.

(n) "Contiguous" means land that adjoins other land owned by the same owner or held under the same ownership. Land that is an integral part of a farming operation is considered contiguous even though the land may be separated by a public road, railroad, right of way, or waterway.

Example of Map

A detailed description must include a drawing of the entire property with the location of any excluded area/s and use of the land. Locations and descriptions of all buildings must be included in the drawing. (See the sample drawing below)

SAMPLE:



Valuation information:

Any excluded land and all structures will continue to be valued at market value.

**-Applications received
by Dec 31st, this year**

**If approved, will receive a
Farm land value next year**

**For property tax
due the following year**