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## **Open space farm classification and taxation of current use parcels in San Juan County**

The Open Space Taxation Act, enacted in 1970, allows property owners to have their open space, farm and agricultural, and timber lands valued at their current use rather than at 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 assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens.

Current use taxation promotes a better quality of life for residents in San Juan County by preserving farms, forest, and open space. The Assessor administers the farm and agricultural current use program and is required to monitor all properties participating in this program for compliance. The Assessor's office performs ongoing audits of all properties in this program. Generally a questionnaire is sent to the landowner to confirm the current farm management practices by submitting information regarding the physical layout of the farm, typical crops or animals found on the farm, and income and expense data. During each revaluation cycle, every parcel in the current use program is physically checked to be sure it is being commercially farmed and meets the criteria set forth in RCW 84.34.020(2) and WAC 458-30-210(4)

If a property does not qualify (or no longer qualifies) for the Open Space Farm and Agricultural program, the landowner has the option to transfer to the Open Space Farm and Agricultural Conservation Land program if the property was previously classified as farm and agricultural land or if it is traditional farm land that has a high potential for returning to commercial agricultural use.

The Assessor's office is committed to appraising all properties for fair and equitable taxation based on the current laws in the State of Washington and in San Juan County. Participants in agricultural, timber and open space current use programs receive a reduced assessment because their land is assessed based on its current use rather than its market value. Any reduction or exemption of the assessed value of property results in a

shift of the tax burden to other taxpayers. The responsibility of maintaining the current use classification – by meeting the requirements of state laws and rules – rests with the owner(s) of the property. Taxpayers voted to change the state constitution and pay a greater share of the taxes to preserve farm and open space. In return for the reduced assessment, participants in the current use programs agree to meet ongoing criteria set forth in state laws and regulations. Any participant that chooses not to meet the current use criteria will have their parcels removed from the current use program and penalties and back taxes will be issued.

Additional information regarding the open space farm and agriculture program can be found at [www.co.san-juan.wa.us/assessor/current.aspx](http://www.co.san-juan.wa.us/assessor/current.aspx) or by contacting the Assessor's Office.