The objective of the “farm and agricultural conservation land” component of the open space program is to provide a temporary, maximum 10-year relief period for properties that have been commercially farmed, but cannot currently meet the requirements of the “current use farm and ag” program (administered by the Assessor), thereby preserving suitable land not currently used for agriculture, for commercial agriculture in the future. The intention is that farm and agricultural conservation land either be returned to active farming under RCW 84.34.020(2) within 10 years or be permanently protected as an open space resource by a conservation easement prohibiting development inconsistent with agricultural uses.

A complete application includes all of the following documents:

1) Department of Revenue “Application for Classification as Open Space for Current Use under Chapter 84.34 RCW” (Form: REV 64 0021e(w) (6/11/12)) available at [http://dor.wa.gov/docs/forms/proptx/forms/appforclassopenspacelndtmbrasses.doc](http://dor.wa.gov/docs/forms/proptx/forms/appforclassopenspacelndtmbrasses.doc) and the Open Space Agreement at [http://www.dor.wa.gov/docs/forms/proptx/forms/openspacetaxagrmt.doc](http://www.dor.wa.gov/docs/forms/proptx/forms/openspacetaxagrmt.doc);

2) A FULL legal description, as a separate attachment (obtained from a title company or from a document recorded at the Auditor’s Office

3) A written soils description. The soils must be listed as a “prime” or “other important” agricultural soil in the most recent San Juan County Soil Survey available at: [http://soildatamart.nrcs.usda.gov/manuscripts/wa055/0/SanJuanWA.pdf](http://soildatamart.nrcs.usda.gov/manuscripts/wa055/0/SanJuanWA.pdf);

4) Soils map, showing the boundaries of the property;

5) A map of the property showing improvements and areas to be maintained as farm land;

6) Conservation easement. If you do not plan to return the land to commercial agricultural use within 10 years, and if you want to remain in this tax abatement program, the land must then be covered by a conservation easement which addresses the goals of this section (provide a copy.)

7) Narrative, including the following:
   a. The historical use of the property for farming;
   b. A description of existing vegetation including the presence of noxious weeds;
   c. A schedule of measures that are and will be used to accomplish the goals and purposes of this chapter, including a commitment to prevent the encroachment of noxious plant species onto the open space land; and the objectives of this section of the County code;
   d. The measures to be taken to maintain the agricultural character of the open space lands, such as maintenance of existing fences, farm buildings and periodic mowing of pastures and hayfields.
If your property meets all the requirements it will be granted either 30 points (between 5-19.99 acres) or 35 points (20 acres or larger). The points are the percentage by which the fair market value will be reduced. Residential buildings and land around them will still be taxed at fair market value. The taxes you pay on the agricultural land will then be based on 65% or 70% of the fair market value. This abatement will apply only to property that can be returned to commercial agriculture, not to wooded areas or residential development.

After the property is scored, Staff will present that information in a report to the Planning Commission. The Planning Commission will make a recommendation to the County Council, who take final action on the request. If approved by the County Council, the Resolution and the “Current Use Open Space Agreement for the Current Use Taxation Program” will be drafted for your signature, then presented to the San Juan County Council for their final signature. After Council signature, those documents will be recorded with the San Juan County Auditor.

Excerpts from San Juan County Code 16.50 “Open Space Program”

16.50.265 Farm and agricultural conservation land.

A. Objectives. The objective of the farm and agricultural conservation land component of the open space program is to preserve suitable land that is not currently used for agriculture, so that it is available for commercial agriculture in the future. The intention is that farm and agricultural conservation land either be returned to active farming under RCW 84.34.020(2) within 10 years or be permanently protected as an open space resource by a conservation easement prohibiting development inconsistent with agricultural uses.

B. To be eligible for public benefit points under this subsection a property must meet all of the following criteria:

1. Properties must meet the definition of “farm and agricultural conservation land” as defined in RCW 84.34.020(8);

2. Properties must be “subdividable,” that is, the area of each subject property must be equal to or greater than two times the maximum residential density of the underlying zoning district. This requirement does not apply to property designated as “resource land” in the Comprehensive Plan; and

3. Applications must be accompanied by a statement of intent, which includes all interim measures that will be followed to protect and manage the land in a manner that allows resumption of commercial agricultural use. The statement shall provide the following information:

   a. The tax parcel number of the subject property;
   b. The size of the subject property;
   c. The historical use of the property for farming;
   d. A nontechnical soils description and a listing as a prime or other important agricultural soil as assigned in the most recent San Juan County Soil Survey, published online by the Natural Resources Conservation Service and available online at: [http://soildatamart.nrcs.usda.gov/manuscripts/wa055/0/SanJuanWA.pdf](http://soildatamart.nrcs.usda.gov/manuscripts/wa055/0/SanJuanWA.pdf);
   e. A map of the property showing improvements and areas to be maintained as farm land under this program;
   f. A description of existing vegetation including the presence of noxious weeds;
   g. A copy of the published soils map showing the boundaries of the subject property;
h. A schedule of measures that are and will be used to accomplish the goals and purposes of this chapter, including a commitment to prevent the encroachment of noxious plant species onto the open space land; and the objectives of this section of the County code;
i. The measures to be taken to maintain the agricultural character of the open space lands, such as maintenance of existing fences, farm buildings and periodic mowing of pastures and hayfields.

C. Public Benefit Rating Points.

1. Public benefit rating points for farm and agricultural conservation lands shall be awarded based on soil classifications and parcel size. Additional points are available under SJCC 16.50.275(B)(4) and (5).

2. Properties that have soils identified as prime farmland or important farmland in the Soil Survey of San Juan County published by the Natural Resources Conservation Service shall be awarded points based on parcel size in accordance with the following table:

<table>
<thead>
<tr>
<th>Size of Property Subject to Open Space</th>
<th>Points Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 – 19.99 Acres</td>
<td>30 points</td>
</tr>
<tr>
<td>≥ 20 Acres</td>
<td>35 points</td>
</tr>
</tbody>
</table>

3. The property size shall be calculated based on the amount of land available for agriculture. Land developed with structures, except for agricultural structures, shall not be included in the calculation of parcel size. Up to 20 percent of the land can be devoted to incidental use compatible with agriculture. (Ord. 4-2011 § 5)

B. Total Public Benefit Rating Points.

1. Total points are the sum of the points for resource values plus any additional points for public access awarded under SJCC 16.50.275 and resource protection points awarded under SJCC 16.50.280.

2. Notwithstanding the above, the total points for farm and agricultural conservation land shall be the total of points awarded for resource values under SJCC 16.50.265 and public access points awarded under SJCC 16.50.275.

3. A minimum of 30 points is necessary to qualify for open space classification. No more than 40 points shall be granted for the total of the resource points, and no more than a total of 70 points shall be granted for any one application.

C. Applicants shall identify the location and area, in square feet, of all existing and proposed improvements. This shall include all areas of the site which are not a part of the natural environment, such as structures, pools, tennis courts, decks, paved areas, gardens and lawns. The open space agreement shall limit improvements to those originally identified by the applicant. Any improvements not contemplated at the time of application and requested at a later date shall be reviewed by the administrator for compliance with the open space agreement (refer to SJCC 16.50.570). Improvements and the land beneath and surrounding the improvements shall be assessed at fair market value.

D. The County Council shall not approve any application for open space classification when, at the time of application, the landowner has failed to satisfy any judgment the County has obtained against the landowner, or where there is a violation of any state law or County ordinance on the property. (Ord. 4-2011 § 9; Ord. 5-1998)