



# Spokane County

**Assessor**

## **AGRICULTURAL USE PLAN – FARM & AG LAND CLASSIFICATION**

The following information is required by WAC 458-30-275 in order to ensure accurate record keeping and qualification for those parcels which have been classified as Farm and Agricultural use pursuant to the Open Space Taxation Act, Chapter 84.34 RCW

DATE: \_\_\_\_\_

Parcel Number(s): \_\_\_\_\_

### **BUYER Information:**

Name: \_\_\_\_\_

Email: \_\_\_\_\_

Current Address: \_\_\_\_\_

Phone: \_\_\_\_\_

\_\_\_\_\_

Will the buyer be farming the property? Yes                      No  
*If no, please provide your farmer/tenant information below.*

Farmer Name: \_\_\_\_\_

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**(If you have a lease agreement, please provide a copy.)**

What will be the primary agriculture use? \_\_\_\_\_

Provide a brief 5-year plan describing continued commercial agricultural use to remain eligible for classification. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Buyer's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Buyer's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone

**1116 West Broadway Ave • Spokane, WA 99260-0010**

**Phone: (509) 477-3698 • Fax: (509) 477-3697**



# Spokane County Assessor

## Current Use Department

1116 West Broadway Avenue ♦ Spokane, WA 99260-0010  
 Phone: (509) 477-4789 ♦ Fax: (509) 477-3697 ♦ [currentuse@spokanecounty.org](mailto:currentuse@spokanecounty.org)

ACCEPTABLE INCOME PROOF Includes but not limited to:	INCOME REQUIREMENTS BY ACREAGE
<p><b>CRP agreements</b> –Include Map, start/end date, total acres in program &amp; payment amount.</p> <p><b>FSA 578 Reports or similar</b> – Include report &amp; maps.</p> <p><b>RCIS Report</b> – Rural Community Insurance Co. report.</p> <p><b>Tax returns</b> –Sched F, Sched E, 4835, etc.</p> <p><b>Farm / Share Crop Lease</b> – Copy of Lease Agreement, to include yield and income for years requested.</p> <p><b>“Handshake” Agreement</b> – If your farmer receives all the benefit from the farm product, the owner can utilize the farming income from their tenant to meet compliance. It is the owner’s responsibility to acquire and submit the income proof.</p> <p><b>Livestock</b> - sales receipts, butchered sales receipts, or similar documents.</p> <p><b>Breeding</b> – Breeding record must include date, transaction amount, Buyer &amp; Seller information. (Does not include domestic pets such as cats &amp; dogs.)</p> <p><b>Boarding</b> – Must provide signed boarding agreement showing duration of agreement, boarding fees and if full or limited service. Details of service should state stall maintenance, food, supplements, exercise/turnout, grazing, etc. along with the total number of boarders throughout each year.</p> <p><b>Cash receipts</b> – Receipt must include date, transaction amount, Buyer &amp; Seller information. A description of the qualifying farm activity should be listed in the memo area. For Example: 3 tons of Hay, 5 feeder pigs, 2 goats or 6-ton alfalfa.</p> <p><b>Christmas Trees</b> – Must show \$100 per acre expense receipts during years 1 – 7 until trees are able to be sold. Then must meet minimum income requirements based on acreage size.</p> <p><b>Beehives</b> – An average hive produces 32lbs at \$3.11/lbs. = \$99.52 gross income per hive. Minimum of 2 hives per acre for the \$200 gross income requirement. Hives should be registered with the Department of Agriculture.</p>	<p>Farming income is the “<b>gross income</b> from agricultural uses.”</p> <p>Income proof is calculated by multiplying the acres in the program by the price per acreage as defined below.</p> <p>Refer to your Audit Form for the income proof you must provide.</p> <p style="text-align: center;"><b><u>20 or more Contiguous Acres</u></b></p> <p>Although there is no set price per acre for over 20 acres, the Assessor’s Office requires that your <b>commercial farming activity</b> must generate income relative to the production capacity of the classified acreage.</p> <p><b>Example #1 – Meets audit requirements</b>  <b>43 classified acres</b>          20 Acres Grazing + 23 Acres Alfalfa          Owner provides 5 years of cattle &amp; alfalfa sales receipts.</p> <p><b>Example #2 – Does not meet audit requirements</b>  <b>28 classified acres</b>          17 Acres Trees + 10 acres meadow + 1 acre garden          Owner provides 5 years receipts for eggs and veggie sales.  <i>*The total classified acreage is not being utilized for commercial farming activity.</i></p> <p style="text-align: center;"><b><u>5 acres but less than 20 acres</u></b></p> <p>If owned and classified Prior to January 1, 1993  <math>\\$100 \text{ per acre} \times \text{Acres in program} = \text{Gross Income}</math></p> <p>If owned and classified on or After January 1, 1993  <math>\\$200 \text{ per Acre} \times \text{Acres in program} = \text{Gross Income}</math></p> <p style="text-align: center;"><b><u>Less than 5 Acres</u></b></p> <p>If owned and classified Prior to January 1, 1993  <math>\\$1,000 \text{ Gross Income per Year}</math></p> <p>If owned and classified on or After January 1, 1993  <math>\\$1,500 \text{ Gross Income per Year}</math></p> <p style="text-align: center;"><b>*****UNACCEPTABLE INCOME PROOF *****</b>  <b>includes but not limited to...</b></p>
	<p style="text-align: center;">Barter &amp; Trade</p> <p style="text-align: center;">Personal Use or Consumption of livestock or farm products</p> <p style="text-align: center;">Land Use in exchange for mowing and weed prevention.</p> <p style="text-align: center;">Home / Land Lease without qualifying farming activity &amp; income.</p>



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## REMOVAL FOR HOMESITE ACRE AND/OR FUTURE CONSTRUCTION

If you are purchasing property that is classified in any of the following land classification programs:

Designated Forest, Farm & Ag, Farm & Ag Conservation, or Open Space.

**The 1-acre “homesite” removal is applied at any time that a “change in use” results in the following criteria...**

Farm & Ag Classification Less than 20 classified Acres	Farm & Ag Classification 20 or more contiguous acres classified ***Owner not farmer***	Designated Forest Farm & Ag Conservation Open Space
<p>The 1 acre will be removed for any improvements added to the property with compensating taxes and interest owing.</p> <p>20% penalty occurs if the land has NOT been continually classified for 10 years or more.</p> <p>New Construction Permits are sent to the Assessor throughout the year and added to the assessment rolls as of July 31<sup>st</sup> each year.</p>	<p>The 1 acre will be removed for any improvements added to the property with compensating taxes and interest owing <b>when the owner is not the farmer.</b></p> <p>20% penalty occurs if the land has NOT been continually classified for 10 years or more.</p> <p>New Construction Permits are sent to the Assessor throughout the year and added to the assessment rolls as of July 31<sup>st</sup> each year.</p>	<p>The 1 acre will be removed for any improvements added to this property with compensating taxes and interest owing.</p> <p>New Construction Permits are sent to the Assessor throughout the year and added to the assessment rolls as of July 31<sup>st</sup> each year.</p>

Upon determination of the “**change in use**”, 1 acre is removed from the classification with compensating tax, interest and/or 20% penalty becoming due.

The removed 1-acre is to be valued at a 1-acre market value. This removal is done internally and does not physically define or separate an acre from your property. **The remaining acreage retains its current classification.**

When you sign the continuation forms, you are taking on the tax liability that follows the land due to its classification. The above criteria will apply to the specific property you are purchasing and may differ from the criteria that applied to the seller during their ownership.

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