

Open Space Agriculture Program

The Open Space Taxation Act (1970) allows property owners to have their farm values at the current use rather than highest and best use.

Land qualifying for open space includes Open Space, Agriculture, and Timber lands. The Voluntary Stewardship Program encompasses agriculture lands which will be the focus of this document. The complete Open Space Taxation Act can be viewed at the VSP website or at the Washington State Department of Revenue website. Open space land classifications and applications are available on the Cowlitz County Assessor webpage.

Farm and Agriculture land is defined as any parcel that is 20 acres or more or contiguous parcels totaling 20 acres or more and are devoted to production of livestock or agricultural commodities for commercial purposes.

To qualify for open space agriculture a parcel of land must be five (5) acres or more but less than 20 acres and devoted primarily to agriculture. The parcel must be able to demonstrate a gross income of \$200 or more per acre per year for three of the five calendar years preceding the date of application for this classification. Short rotation hardwoods may qualify as agriculture but must demonstrate an investment equivalent to \$100 per acre in the current or previous calendar year. Land used for equestrian related activities may be eligible for the open space agriculture tax classification. Commercial horticulture use may also be eligible. If approved for classification, owners are subject to periodic audits to prove that income is being generated.

Applications for classification are filed with the county assessor. Application forms are available from the assessor's office. Applications can be made anytime between January 1 and December 31. The use assessment will begin on January 1 following the year the application was submitted. Cowlitz County does require a non-refundable application fee of \$453.50.

The land continues in its classification until the landowner requests removal, the use no longer applies, or with change of ownership and the new owner does not sign a notice of continuance.

If property is removed from the classification through a formal request, the landowner is responsible for seven years of additional tax and interest but no penalty. A landowner changing the use of the classified property is subject to seven (7) years of additional tax plus a penalty of 20% of the total amount. The additional tax is the difference between the classified land tax rate and the tax that would have been paid had it not been classified.

For more information see the links below.

Washington Department of Revenue [Understanding the Open Space Taxation Act](#)

Cowlitz County [Open Space Farm & Agriculture Land | Cowlitz County, WA - Official Website](#)