



# Farm & Agricultural Land

Kitsap County Assessor's Office  
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## Program Summary

State law allows a reduction in assessed value for land used for commercial agricultural purposes. Proof of revenue, based on the size of the farmland, is required for at least 3 of the last 5 years for application and continuation in the program.

- **20 or more acres**: Proof of gross annual income from farming is required.
- **Between 5 & 19.99 acres**: Proof of gross annual income of \$200 or more per acre from farming is required.
- **Less than 5 acres**: Proof of gross annual income of \$1,500 or more from farming is required.

If there is a residence on the parcel, a minimum of 1 acre must be excluded from the classification; unless the farm is over 20 acres and the home is an integral part of the farming operation.

## Applications

Applications are obtained from and filed with the assessor's office. The application may be for an entire parcel or any portion thereof. A complete application includes the following:

- \$300 application fee (check or cash only)
- Site Drawing – including location of house, buildings, driveway, etc.
- Copies of IRS Schedule F or other proof of farm income, for at least 3 of the last 5 years.
- A Farm Plan is required when farm animals are present. The Kitsap Conservation District may assist in developing a plan.

Applications received on or before December 31st will be processed during the next calendar year for the following year's tax.

Applications are reviewed by the assessor's office. The review includes a site visit. Applications are approved or denied by May 1st of the following year.

## Basis of Assessment

Agricultural lands are valued based on their productivity capacity which is determined by the cash rent information for Western Washington published by the United States Department of Agriculture (USDA) and the capitalization rate for Kitsap County published by the Washington State Department of Revenue. Currently agricultural values are approximately \$600 per acre.

*(Continued on back)*

## **Length of Time in Classification**

Once property has been classified as agricultural land, the classification continues without need for renewal until farming activity ceases. However, proof of annual income from farming is still required. If the owner cannot or chooses not to continue farming, classification will be removed or, under certain circumstances, may be transferred to "Open Space" as "farm conservation land."

## **Removal of Classification**

Classification will be removed, and additional tax imposed, upon the occurrence of any of the following:

- Owner's request: The request for withdrawal must be made in writing and signed by all owners and is irrevocable. A 20% penalty will be added to the additional tax if the property has been classified less than 10 years. Forms for withdrawal are available from the assessor.
- Change of use: Determination is made by Kitsap County that the property is no longer primarily devoted to the use for which it was classified. Removal of classification due to change of use will cause a 20% penalty to be added to the additional tax.
- Sale or transfer of property, and the new owner does not wish to continue classification: Additional tax must be collected before the conveyance is recorded.

## **Transfer of Ownership**

A new owner may request to continue classification by signing a Notice of Continuance. New owners will also be required to meet the income requirements and may be required to provide data regarding the use of the land including crop information, etc., according to WAC 458-30-225(d).

## **Additional/Back Tax**

Back taxes equal the difference between the tax paid and the tax that would have been paid for the current year and the last seven years, plus interest at 1% per month. A 20% penalty is also applied if the property has been classified less than ten years or the county prompted the removal process for non-compliance.

Back taxes become due 30 days following notification and are subject to additional interest after the due date. Back taxes are not collected under some circumstances, for example:

1. Transfer to a government entity in exchange for other land within the state
2. Land is taken by power of eminent domain or transferred in anticipation of the exercise of such power
3. A natural disaster changes the use of the property
4. Official action by the state, county, or city disallows the present use of such land
5. Transfer of land to a church when such land would qualify for a property tax exemption pursuant to RCW 84.36.020
6. Acquisition of property interests by public agencies for preserving open space lands and riparian easements