
Open Space

What is the Open Space Taxation Act?

The Open Space Taxation Act allows the County Assessor to tax property based on current use rather than highest and best use (market value), provided it meets specific criteria. It is also referred to as Current Use Assessment - Open Space.

The Act says it is in the best interest of the State to maintain, preserve, conserve, and otherwise continue in existence adequate open space lands to produce 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.

More detailed information on the Open Space Taxation Act can be found in [chapter 84.34 RCW](#) and [chapter 458-30 WAC](#). Kitsap County Community Development receives applications for Open Space Land only. For other questions related to Farm and Agricultural or Forest Land assessments, calculations, and taxes contact Kitsap County Assessor's Office.

What types of property can be considered for open space classification?

This is not a comprehensive list of eligible lands. These are abbreviated examples. The complete list of eligible lands can be found in [Kitsap County Code 18.12.020](#) and in chapter [84.34.020 RCW](#)

Open Space Land

- Property already zoned open space
- Land that if preserved in its present use, would conserve, enhance, protect, promote or retain:
 - natural or scenic resources
 - streams or water supply
 - conservation of soils, wetlands, beaches or tidal marshes
 - value to the public of neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space
 - recreation opportunities
 - historic sites
 - visual quality along highway, road and street corridors or scenic vistas

Farm and Agricultural Land

These types of requests are processed by the Kitsap County Assessor's Office.

[For more information visit Kitsap County Assessor Farm & Agriculture Overview webpage.](#)

Designated Forest Land

These types of requests are processed by the Kitsap County Assessor's Office.

[For more information visit Kitsap County Assessor Designated Forest Land Overview webpage.](#)

Who can apply?

An owner or contract purchaser may apply for current use assessment under the open space law. However, all owners or contract purchasers must sign the application for classification, and any resulting agreement.

When can I apply?

Any time during the year from January 1 through December 31. An application received in 2026 will be processed in 2027. If approved, the first tax break would be in 2028.

How do I apply?

Open Space Lands applications are processed by the Department of Community Development. To apply [visit the Permit Pathways webpage](#).

Designated Forest Lands and Farm and Agricultural Lands applications are processed by the Kitsap County Assessor's Office. For more information visit:

- [Designated Forest Land Overview webpage](#)
- [Farm and Agriculture Overview webpage](#)

Is there an application fee?

Yes. For more information about fees for Open Space Lands applications [visit Kitsap County Community Development's Payments webpage](#).

What happens after I file my application for Open Space Classification?

Applications for Open Space Lands are reviewed by the Department of Community Development and by the city planning department, if the property is located within city limits. Following a public hearing, applications are approved or denied by the Board of County Commissioners and, if in a city, by the City Council. Upon approval, an Open Space Taxation Agreement will be sent to the applicant, who may accept or reject the agreement. The signed agreement is recorded with the county auditor.

How is the value of my property determined for taxation purposes?

This is based on how many and what type of priority resources are identified in your application. These priority resources include things like wetlands, shoreline environments, archaeological and historic sites and many others. A full list of priority resources can be found in Kitsap County Code [KCC.18.12.020](#).

For more information on current use valuation and tax reductions see Kitsap County Code [KCC.18.12.030](#).

Will there be any restrictions on my property if my application is approved?

Yes. The following list of restrictions applies to most properties approved for open space classification. Other restrictions may apply.

- No motorized vehicles
- No domestic animals or livestock (except on some farmlands)
- No clearing of vegetation
- No hunting, fishing or trapping
- No camping
- No smoking, campfires or firearms
- No mining, storage or excavation of materials
- No dumping

Do I have to allow public access to my property?

It depends. If you allow certain types of public access, additional tax reductions may apply.

Can I remove the classification?

Yes. Back taxes may apply. There are three scenarios that can trigger removal of the classification.

1. Owner's request
2. Change in use
3. Sale or transfer of the property and the new owner does not wish to continue with the classification

[Visit Kitsap County Assessor Removal Transfer webpage for more information.](#)

Can I sell or transfer the property?

Yes. The new owner(s) must agree to the terms of the agreement and sign a Notice of Continuance and may have to provide additional information.

[Visit Kitsap County Assessor Removal Transfer webpage for more information.](#)

More Questions?

Visit: [Contact Us](#)

Call: 360.337.5777

Email: help@kitsap1.com

This handout should not be used as a substitute for codes and regulations. The applicant/property owner is responsible for compliance with all code and rule requirements, whether described here or not. Please see the [Kitsap County Code](#) for complete text and requirements.