



Open Space Land

Kitsap County Assessor's Office
614 Division Street MS-22 • Port Orchard, WA 98366-4677 • (360) 337-7160
email: assessor@kitsap.gov • www.kitsap.gov/assessor

Program Summary

The Open Space Taxation Act allows for property to be valued at its current use rather than at its highest and best use. Open Space land is defined as any of the following:

1. Land zoned for open space
2. Any land area, the preservation of which, in its present use, would:
 - a) conserve and enhance natural or scenic resources
 - b) protect streams or water supply
 - c) promote conservation of soils, wetlands, beaches or tidal marshes
 - d) enhance the value to the public of abutting or neighboring parks, forest, wildlife preserves, nature reservations or sanctuaries or other open space
 - e) enhance recreation opportunities
 - f) preserve historic sites
 - g) preserve visual quality along highway, road, and street corridors or scenic vistas
 - h) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification
3. Any land meeting the definition of "farm and agricultural conservation land", which means either:
 - a) Land previously classified as farm and agricultural land that no longer meets the criteria and is reclassified under open space land.
 - b) "Traditional farmland", not classified, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential of returning to commercial agricultural.

Applications

Applications must be filed with the Department of Community Development. An application fee will apply. If the property is located within city limits other city fees may also apply. The application may be for an entire parcel or any portion thereof. If a residence exists on the property a minimum one-acre home site is excluded from classification. A complete application received on or before December 31st is processed during the next calendar year for the following year's taxes.

Applications 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. A denial may be appealed in Superior Court. 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.

(Continued on back)

Basis of Assessment

Kitsap County has adopted an Open Space Plan that results in values based on sensitive characteristics of

the land and its benefit to the public. If a parcel of land qualifies with 2 sensitive characteristics, taxable value may be reduced by 50%. If public access is allowed, in appropriate measure, so that the integrity of the land is not compromised, an additional 10% reduction may be granted. Generally, public access in some measure is expected as part of the public benefit for this classification. The reduction percentage is determined during the application approval process.

Property Use Restrictions

Land approved for classification as open space will be subject to certain use restrictions, designed to ensure that the natural character of the land will not be disturbed. While specific restrictions may vary from property to property, the following is a list of standard conditions that apply to most properties:

1. No motorized vehicles
2. No domestic animals or livestock (except on "traditional farmland")
3. No clearing of vegetation
4. No hunting, fishing, or trapping
5. No camping
6. No smoking, campfires, or firearms
7. No mining, storage or excavation of materials
8. No dumping

All conditions of approval become part of the recorded agreement.

Removal of Classification

Classification will be removed, and back taxes 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. 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.
- Sale or transfer of the property, and the new owner does not wish to continue classification: Back taxes 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". All new owners must sign, and additional information may be required. The new owners assume all tax liability accrued by the previous owner, including liability related to this classification.

Additional/Back Taxes

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.