



Lewis County Assessor

Ross Nielson
Assessor

Lynn Richard
Chief Deputy

Chris Lanegan
Chief Appraiser

INFORMATION SHEET

OPEN SPACE FARM AND AGRICULTURE (OSFA)

The Open Space Farm and Agriculture land program applies preferential taxation to qualified property owners in exchange for commercially farming land.

The following is meant to give a general overview of the program and its requirements as of September 2015. More information can be found in the Revised Codes of Washington (RCW) 76 and 84.34 and in the Washington Administrative Codes (WAC) 222 and 458 on the Washington State Legislature's website at www.leg.wa.gov.

STATE LAW REQUIRES

- Program land must be at least one (1) acre in size.
- All OSFA acres must be CONTINUOUSLY commercially farmed.
- Landowner must provide proof of income when audited. The property must meet the following income requirements for at least three (3) of the previous five (5) years:
 - **1.00-4.99 acres:** \$1,500 in gross sales. (If land was enrolled in the program prior to 1993 and remains under the same ownership, the requirement is \$1,000.)
 - **5.00-19.99 acres:** \$200 of gross income **per acre** annually. (If land was enrolled in the program prior to 1993 and remains under the same ownership, the requirement is \$100 per acre.)
 - **More than 20 acres:** No set benchmark, but income must reflect that all program acres are being farmed.
- Incidental use – farm buildings, etc. – can total up to 20 percent of the program acreage.
- If the landowner wants to build a home on OSFA land, they must remove at least one (1) acre from the program to accommodate the home and yard. For farms larger than twenty (20) acres, the homesite may qualify to be included in the program if it meets the criteria for an integral homesite.
- The landowner must adhere to the rules to stay in the program. If land is found to be out of compliance, the law requires the land be removed and the additional taxes paid.
- When audited the property owner must submit income proof in the form of Schedule "F" from IRS Income Taxes (preferred), signed sales receipts from products sold from the program acres, or copies of lease payments (receipts of payment) and lease agreements.
- PERSONAL PROPERTY REPORTING IS REQUIRED FOR ANY LAND PRODUCING INCOME, CONTACT MUST BE MADE TO THE ASSESSORS OFFICE PRIOR TO ANY CHANGE IN OWNERSHIP.

MYTH: *This is a "tax-saving" program.* **TRUTH:** *This is a tax-shifting program. Other landowners throughout the county pay extra to make up for the taxes saved by the landowners enrolled in the program.*

OPEN SPACE LAND (OSL)

The Open Space Land program is a conservation program that applies preferential taxation to qualified property owners in exchange for preserving land in its natural state.

The following is meant to give a general overview of the program and its requirements as of September 2015. More information can be found in the Revised Codes of Washington (RCW) 76 and 84.34 and in the Washington Administrative Codes (WAC) 222 and 458 on the Washington State Legislature's website at www.leg.wa.gov.

STATE LAW REQUIRES

- Program land must be at least one (1) acre in size.
- Program land must be left in its natural state (no logging, no mowing, no grazing cattle, no building, no recreational use that would change the natural state of the land, etc.; landowner can, however, control Scotch broom and blackberries).
- The landowner must adhere to the rules to stay in the program. If land is found to be out of compliance, the law requires the land be removed and the additional taxes paid.

OPEN SPACE FARM AND AG CONSERVATION (OSFA-CONS)

The Open Space Farm and Ag Conservation program applies preferential taxation to qualified property owners who maintain land that was commercially farmed – but no longer meets the criteria for OSFA – in a condition that would allow its immediate return to commercial farming.

The following is meant to give a general overview of the program and its requirements as of September 2015. More information can be found in the Revised Codes of Washington (RCW) 76 and 84.34 and in the Washington Administrative Codes (WAC) 222 and 458 on the Washington State Legislature's website at www.leg.wa.gov.

STATE LAW REQUIRES

- Program land must be at least 1 (one) acre in size.
- Program land must be kept in a condition that would allow the immediate return to commercial farming.
- The landowner must adhere to the rules to stay in the program. If land is found to be out of compliance, the law requires the land be removed and the additional taxes paid.