

CURRENT USE PROGRAM

Many existing sites and structures exemplify Clark County's rich history. These sites are important to our community's sense of place, identity, heritage, and the education of our children. Property owners who register their historic properties make a commitment to preserving these sites. One of their rewards is a lower tax assessment for the underlying land. Therefore, every property listed on the Clark County Heritage Register, the Washington State Heritage Register and/or the National Register of Historic Places is eligible for the Current Use Program under the Open Space Designation. Property owners must apply for and be granted the reduction and may continue in the program until the historic use is changed or the owner elects to remove it from the program.

Application Process

Where to Apply

An application packet may be obtained in person from the Assessor's Office located on the 2nd floor of the Public Service Center, 1300 Franklin Street, Vancouver, Washington or by phone at (360) 397-2391.

Application Fees

An application fee (determined by the county) must be paid to Clark County Treasurer's Office. A copy of the receipt(s) must be submitted to the Assessor's office along with the application.

Application Requirements

ALL owners of the land requesting classification must sign the application. An application for classification as open space land must be submitted along with any relevant documentation supporting classification. Applications received on or before December 31st will be processed during the next calendar year for the following year's taxes (e.g., 2008 application year, 2009 inspection year, 2010 classification reflected on taxes).

Review Process

A physical inspection of the property will be performed to determine that the property is qualified, and being used for the purpose(s) stated on the application.

Following the physical inspection, two public hearings will be held. The first is with the Clark County Planning Commission. They review the findings of the field inspection along with the submitted information. After review, the Planning Commission passes its recommendation on to the second public hearing held with the Clark County Commissioners.

The County Commissioners approve, in whole or in part, or deny the application for classification as Open Space Land.

Following the hearing with the Commissioners, four identical Agreements will be mailed to the applicant(s) by the Clark County Department of Community Development. The applicant(s) sign each of the Agreements and return three to the Clark County Assessor's Office.

The Assessor will record the signed Agreement with the Clark County Auditor for the purpose of having a public recording of the tax lien (for back tax purposes) on the property.

Appealing an Application Denial

The owner(s) may appeal the Commissioner's denial of an application, in whole or in part, to Clark County's Superior Court.

Criteria for Classification Continues to Apply after Classification Has Been Granted

Once a property has been classified as Open Space Land, the classification continues without a need for renewal until classified activity ceases or there is a change in use of the land. However, the owner(s) of classified land must continue to meet the criteria established for the approved classification.

State law requires the Assessor to audit these programs. Periodically, physical inspections of the property will be conducted. Owner(s) will be asked to submit information necessary to determine continued qualification for the program in which their properties are enrolled.

Transfer of Land Between Classifications

Open Space Land may not be transferred (reclassified) into any other program. If it no longer qualifies to continue in its current classification, it must be removed.

Request to Withdraw Classified Land

If an owner wishes to withdraw all or a portion of their property from the current use classification at the end of the ten year commitment period, a notice must be filed prior to the eighth year, of the initial ten year classification period, to avoid an additional 20% penalty. Upon receiving the request for withdrawal, the Assessor will, when the two-year period has elapsed, automatically withdraw the land from classification and calculate the additional tax and interest due.

If a portion of the property is removed from classification, the remaining portion must continue to meet the revised criteria of the new classified size. For example, reducing the number of classified Open Space Land acres from ten to nine after building a house will result in the remaining acreage being removed from the program as it no longer meets the minimum acreage requirement.

Withdrawal of Classification Due to Change in Use

Current Use classification will be removed, and additional taxes, interest and penalties will be imposed, upon the occurrence of any of the following:

- Notification by property owner of a change in use is required
- An owner who has change or intends on changing the use of classified land must notify the Clark County Assessor within sixty days of the change in use.

Assessor determination that a change in use has occurred

Should the Assessor determine that a change in use has occurred, the Assessor may remove the classification, and give notice to the property owner within thirty days, explaining the reasons for removal.

Sale or transfer of the property and the buyer does not wish to continue classification

Additional taxes, interest and penalties apply if the buyer does not wish to have the property remain classified. These additional taxes, interests and penalties must be collected before a conveyance is recorded. **The Assessor's office requires additional time to process these removals.**

Lien of Taxes

Additional tax, applicable interest, and penalty imposed due to withdrawal from a current use program become a lien against the property at the time of removal. The lien has priority over any other encumbrance on the land. A tax lien may be foreclosed upon in the same manner as delinquent real property taxes.

Continuance of Classified Land

If a buyer wishes to continue in the Open Space Land classification, the buyer must complete several forms. A continuance packet may be obtained from the Clark County Assessor's Office.

The buyer may request to continue in the Open Space Land classification by signing the Notice of Continuance on the Real Estate Excise Tax Affidavit, completing an Intent to Continue Current Use Classification form and completing a Notice of Continuance form. **All buyers must sign the required forms.**

When this information is provided to the Assessor's office, it will be reviewed to verify the property meets the requirements provided under the law. We also review any property the seller may continue to own and verify it is able to remain classified.

When Removal of Land From a Program Classification is not Subject to Additional Taxes, Interest or Penalties

The additional tax, applicable interest, and penalty will not be imposed if the removal from classification results solely from:

- a) Transfer to a government entity in exchange for other land located within the state of Washington;
- b) Land taken through the exercise of the power of eminent domain, or sold or transferred in anticipation of the exercise of such power, and notification was received in writing or by other official action;
- c) A natural disaster changes the use of the property;
- d) Official action by an agency of the state of Washington or by the county or city within which the land is located which disallows the present use of the land;

- e) Transfer of land to a church when the land would qualify for exemptions granted thereto;
- f) Acquisition of property interests by state agencies or agencies or organizations qualified by law;
- g) Removal of land classified as farm and agricultural land on which housing for employees and/or principal place of residence is sited;
- h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification;
- i) The creation, sale, or transfer of forestry riparian easements;
- j) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian Open Space Program;
- k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993;
- l) The sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993 and the sale or transfer takes place within two years of the death of the owner.

Estimation of Back Taxes

How to calculate additional tax, interest and penalties

Taxes equal the difference between the actual tax paid under the Open Space Land classification and the tax at true and fair market value for the current year and the last seven years, plus interest at 1% per month.

In certain circumstances, a 20% penalty is also imposed. This is a statutory penalty written in the Open Space Taxation Act.

The taxes, interest and penalties become due 30 days following notification to the owner, and are subject to additional interest of 1% per month after the due date.

Prepared Estimates

The Assessor's office provides all information necessary for the owner to complete the calculation. Upon request, the Assessor's office will calculate the amount of additional taxes, interest and penalties. **The Assessor's office requires additional time to process these requests.**