



San Juan County Assessor
John Kulseth
PO Box 1519
Friday Harbor, WA 98250
Phone: (360) 378-2172
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www.sanjuanco.com/assessor

July 1, 2024

Landowner's Name
Street Address
City, State Zip code

Re: Property ID's: XXXX/XXXXXXXXXX000

Dear: Landowner:

The Open Space Taxation Act was enacted to encourage certain uses of property, including commercial farming enterprises in Washington State. San Juan County's Assessor is required by Washington State law to monitor properties classified as Farm and Agricultural. Our records indicate one or more of your parcels is classified as Farm and Agricultural Land in San Juan County.

Participation in a Current Use program results in a lower assessed value and lower taxes for your property. Because these Current Use programs result in a shift of taxes to other San Juan County taxpayers, it is important that all classified land be managed in a manner, which satisfies classification requirements. Owners of land enrolled in Current Use Farm and Agricultural are required to use their land for commercial purposes.

We have enclosed a questionnaire for you to complete and return to us as part of our monitoring process. Please take some time to review the questionnaire and respond to the questions, providing as much detail as possible, to effectively explain the agricultural land management practices.

Please return the questionnaire and documentation no later than August 29, 2024.

It is the intention of the Assessor's office to help landowners remain compliant with Current Use regulations. I invite you to contact me if you have questions about the program, or what is required for you to maintain the Farm and Agricultural classification of your land.

Bill Shanks
Current Use and DFL Program Administrator
360-370-7539
Bills@sanjuanco.com

San Juan County
Current Use Farm and Agricultural Program
Questionnaire

July 1, 2024

1. Please provide the information requested below much of which may be included on your current farm plan.

Use	Acres	Property Use:	
Crops		List Types of Crops:	
Irrigated Acres			
Dry Acres			
Livestock		List Types of Livestock:	
Grazing			
Horticulture		Describe Horticulture Activity:	
Farm Buildings (including greenhouses)			
Employee Housing			
Residence		Is grazing land cultivated?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Equestrian Uses		List Types of Equestrian Uses:	
Woodlot Areas		Is/are woodlot area(s) used for grazing/sheltering of livestock?	
Other		Describe Other:	
TOTAL Acreage			

2. If applicable, describe the land on the parcel(s) that is rented to others, and not affiliated with agricultural use. _____

3. Describe the present use of each parcel of land, classified as Current Use Farm and Agricultural, described in your Farm Management Plan. _____

4. Describe the present improvements (residence, farm buildings, employee housing, etc.) on each parcel of land described in your Farm Management Plan. _____

5. If a residence is located on the land, is it the primary residence of the farm operator or owner? Yes No
If yes, explain how the residence is central to or inherent in the use or operation of the farm and agricultural land for commercial agricultural purposes. _____

6. If the primary use of the land is horticulture, provide the following information:

- Are you selling plants that have been purchased from another grower for resale? Yes No
If yes, how many acres of the land used for horticulture is being used to store and care for those plants that are purchased for resale? _____
- How many acres are used to grow plants in the ground? _____
- How many acres are used to grow plants in containers? _____
For the acreage used for growing plants in containers, what percentage of the land is covered by pavement?

d. Is the land used for horticulture less than five acres? Yes No
If yes, what percentage of that acreage is open to the general public for on-site retail sales? _____

7. Attach a map of the property to show an outline of the current use of each area of the property such as; livestock (type), fence lines, row crops, hay land, pasture, wasteland, woodlots, etc. Also, indicate the location of improvements listed in questions 5 and 6.

8. Please submit three of the previous five years income and expense information as evidence supporting that the property is being used for commercial agricultural purposes. This information may include, but is not limited to:

- Income tax returns (Schedule F)
- Land leases
- Receipts for payment received in the operation of your business.
- Receipts for payment to others for expenses incurred in the operation of your business.
- Other supporting documents to help us determine the property continues to qualify for as "Farm and Agricultural Land" as defined by RCW 84.
- A current farm plan. (An example with the required format is available upon request)

9. If the property currently classified as Farm and Agricultural Land is less than twenty acres, please supply the pertinent data below to show that the land will continue to qualify for classification.

Year	2019	2020	2021	2022	2023	Average
List the yield per acre for the last five years (bushels, pounds, tons, etc.)						
List the annual gross income per acre for the last five (5) years.						
If rented or leased, list the annual gross rental fee per acre for the last five (5) years.						
For standing crops or short rotation hardwoods, list the average investment per acre for the current year or previous year.						

Please sign and date the questionnaire in the space provided and return as indicated below:

Owner Signature

Date

Please follow the request on our cover letter and return this questionnaire, along with the supporting documents to:

San Juan County Assessor's Office
 Attention: Current Use/DFL Administrator
 PO Box 1519
 Friday Harbor, WA 98250
 360-370-2172

You may also return information electronically by sending your information to:
assessor@sanjuanco.com.