

## **CURRENT USE FARM AND AGRICULTURAL LAND**

### **General Information Bulletin**

The Assessor's Office records indicate that all or part of your property is classified as Current Use Farm and Agricultural Land (CUFA). The Assessor's Office is committed to administering the CUFA tax program in a fair, uniform, and equitable manner. This bulletin is a brief summary of the requirements for continued classification in the program.

#### **LAND USE**

The land must be devoted primarily to commercial agricultural use. Additional acreage up to twenty percent of the classified land may be included as incidental use that is compatible with commercial agricultural purposes.

#### **INCOME REQUIREMENTS**

A certain amount of income is required for farms with less than twenty classified acres, depending on the number of acres and the date the application for classification was submitted.

##### Farmland less than five acres

Gross income of \$1,000 or more per year for applications submitted before January 1, 1993, and gross income of \$1,500 or more per year for applications submitted on or after January 1, 1993 (See RCW 84.34.020(2)(c))

##### Farmland five acres or more but less than twenty acres

Gross income of \$100 or more per acre per year for applications submitted before January 1, 1993, and gross income of \$200 or more per acre per year for applications submitted on or after January 1, 1993 (See RCW 84.34.020(2)(b))

#### **INTENT TO PROFIT**

Commercial agricultural purposes demonstrating an intent to profit are required for farms of twenty or more acres. (See RCW 84.34.020(2)(a); WAC 458-30-200(2)(n), (w))

#### **REVIEW BY ASSESSOR'S OFFICE**

The Assessor's Office will periodically review the use of the property to confirm the property is being used for commercial agricultural purposes. The Assessor may request any records or information that might demonstrate continued qualification for special tax status, including receipts from sales, income tax returns, lease agreements, crop and livestock production records, or other income and expense information. A farm management plan describing the current and proposed agricultural use of the property is recommended and may be requested.

#### **REMOVAL OF CLASSIFICATION**

If the Assessor determines the land no longer qualifies as CUFA, the land may be removed from classification. Additional taxes, interest and penalty will be imposed when land is removed.

For more information, please refer to RCW 84.34. We also encourage you to contact the Assessor's Office at (360) 378-2172 or [assessor@sanjuanco.com](mailto:assessor@sanjuanco.com) if you have questions or would like further assistance.