WAC 458-30-345 Advisory committee.

(1) **Introduction.** This section explains how the advisory committee mandated by RCW 84.34.145 is formed, the type of advice this committee may give the assessor, and the consequences of not forming this committee.

(2) **Formation.** The county legislative authority shall appoint a five- member advisory committee representing the active farming community to advise the assessor in implementing assessment guidelines as established by the department for open space, farm and agricultural, and timber land classified under the provisions of chapter 84.34 RCW, unless the county legislative authority finds insufficient interest by the farming community in the formation of such a committee.

(a) The committee shall elect officers and adopt operating procedures.

(b) All meetings and records shall be open to the public according to chapters 42.30 and 42.17 RCW.

(c) Upon appointment, each member of the advisory committee shall serve a one-year term.

(d) Members may be removed from the advisory committee by majority vote of the county legislative authority.

(3) **Type of advice.** The advisory committee shall not give advice regarding the valuation or assessment of specific parcels of land. However, it may supply the assessor with advice on typical crops, land quality, and net cash rental assessments to assist the assessor in determining appropriate values.

(4) **Failure to appoint advisory committee.** Failure of the county legislative authority to appoint an advisory committee shall not invalidate the listing of property on the assessment or the tax rolls.

[Statutory Authority: RCW 84.08.110, 84.08.070, 84.34.141 and 84.34.360. 95-21-002, § 458-30-345, filed 10/4/95, effective 11/4/95. Statutory Authority: RCW 84.08.010 and 84.08.070. 90-24-087, § 458-30-345, filed 12/5/90, effective 1/5/91. Statutory Authority: RCW 84.08.010(2), 84.34.141 and chapter 84.34 RCW. 88-23-062 (Order PT 88-12), § 458-30-345, filed 11/15/88.]

OLDER FARM AND AGRICULTURE RENTAL SURVEY - RENT BY USE

RENTAL INCOME RECEIVED

# ACRES	ANNUAL RENT PER ACRE	PER MN	USE	SOIL TYPE	ANNUAL INCOME
40	73.50	$6.25	**BERRIES -RASPBERRIES**	T6	$3,000.00
21.26	88.90	$7.41	**BERRIES -STRAWBERRIES**	T3-6	$1,890.01
115	94.50	$7.88	**BERRIES -STRAWBERRIES**	T3	$10,867.50
10	105.00	$8.75	**BERRIES**	T3	$1,050.00
10	105.00	$8.75	**BERRIES**	T3	$1,050.00
30	105.00	$8.75	**BERRIES -RASPBERRIES**	T3	$3,150.00
37	136.50	$11.38	**BERRIES -STRAWBERRIES**	T3-5-6	$5,050.50
16	157.50	$13.13	**BERRIES**	T3	$2,520.00
23	157.50	$13.13	**BERRIES**	T6	$3,622.50
8.4	157.50	$13.13	**BERRIES -RASPBERRIES**	T3	$1,323.00
10	157.50	$13.13	**BERRIES -RASPBERRIES**	T3	$1,575.00
30	315.00	$26.25	**BERRIES**	T3-6	$9,450.00
55	315.00	$26.25	**BERRIES**	T3	$17,325.00
36	315.00	$26.25	**BERRIES -STRAWBERRIES**	T3	$11,340.00
35.38	105.00	$8.75	**CHRISTMAS TREES**	T6-7	$3,714.90
65	61.50	$5.13	**CORN**	T6-7	$3,997.50
88.8	78.75	$6.56	**DAIRY**	T6-7-N2	$6,993.00
100	42.00	$3.50	**DUCK HUNTING CLUB**	T6	$4,200.00
88	73.50	$6.13	**FLOWER BLUBS**	T7	$6,468.00
218	17.33	$1.44	**HAY - PASTURE**	T7	$3,777.94
35	18.90	$1.58	**HAY**	N1-T6	$661.50
30	21.00	$1.75	**HAY**	T6-N1	$630.00
40	21.00	$1.75	**HAY - TIMBER**	N1-T7-FL	$840.00
84.32	21.00	$1.75	**HAY & TREES**	T6	$1,770.72
10	26.25	$2.19	**HAY**	T6	$262.50
40	26.25	$2.19	**HAY**	T6	$1,050.00
135	34.65	$2.89	**HAY - PASTURE**	T6	$4,677.75
300	35.00	$2.92	**HAY - PASTURE**	T5-7	$10,500.00
40	36.75	$3.06	**HAY**	T3	$1,470.00
50	42.00	$3.50	**HAY**	T6	$2,100.00
45	46.66	$3.89	**HAY**	T6-7	$2,099.70
50	47.25	$3.94	**HAY**	T6	$2,362.50
100	52.50	$4.38	**HAY**	T6	$5,250.00
54	75.60	$6.30	**HAY**	T7	$4,082.40
21.88	81.60	$6.80	**HAY**	T6	$1,785.41
9.5	105.00	$8.75	**HAY**	T5-7-N2	$997.50
110	4.75	$0.40	**PASTURE**	FL	$522.50
100	5.25	$0.44	**PASTURE**	T6	$525.00
78.2	5.40	$5.15	**PASTURE**	T6	$4,835.00
122	9.45	$0.75	**PASTURE**	T7	$1,098.00
50	10.50	$1.83	**PASTURE**	T6-7	$1,098.00
70	10.50	$0.88	**PASTURE - SILAGE**	T6-7	$735.00
77	10.50	$0.88	**PASTURE**	T7	$808.50
150	10.50	$0.88	**PASTURE**	N2	$1,575.00
156	10.50	$0.88	**PASTURE -DAIRY**	N2-T7-6	$1,638.00
73.34	12.60	$1.05	**PASTURE -DAIRY**	N2-T5-6	$924.08
13.88	13.65	$1.08	**PASTURE**	T5-6-7	$180.44
80	14.45	$1.20	**PASTURE**	T6	$1,156.00
50	15.75	$1.31	**PASTURE**	T6	$787.50
50	15.75	$1.31	**PASTURE**	T5-6-7	$787.50
20	15.75	$1.31	**PASTURE - $5 PER HEAD - $8 PER UNIT**	N2	$315.00
80	16.40	$1.37	**PASTURE**	T5	$1,312.00
24.9	16.86	$1.41	**PASTURE**	N2	$419.81
77.78	18.38	$1.53	**PASTURE**	T5	$1,429.60
151.03	18.77	$1.56	**PASTURE**	N2	$2,834.83
40	21.00	$1.75	**PASTURE**	T7-N2	$840.00
59	22.05	$1.84	**PASTURE - $7 PER HEAD - $11 PER UNIT**	N2-T7	$1,300.95
50.5	24.95	$2.08	**PASTURE**	T6-7	$1,259.98
20	26.25	$2.19	**PASTURE**	T6-7	$525.00
46	26.25	$2.19	**PASTURE**	T6	$1,207.50
350	27.00	$2.25	**PASTURE**	N1-T5	$9,450.00
107	31.50	$2.63	**PASTURE**	T6-7	$3,370.50
125	33.60	$2.80	**PASTURE**	N2	$4,200.00
69	36.82	$3.07	**PASTURE**	T6	$2,540.58
20	47.25	$3.94	**PASTURE**	N1-T6	$945.00
50	52.50	$4.38	**PASTURE**	N1-T6	$2,625.00
165	76.37	$6.36	**LIVESTOCK - PASTURE**	T6	$12,601.05
26	78.75	$6.56	**LIVESTOCK - PASTURE**	T6	$2,047.50
85	81.53	$6.79	**PASTURE**	T7-6-FL	$6,930.05
RENTED					
4828.17			H:\FARM CU RATES\2020 FARM RENTS.xls		$215,729.70

'2020' FARM AND AGRICULTURE RENTAL SURVEY - RENT BY USE

RENTAL INCOME RECEIVED

# ACRES	ANNUAL RENT PER ACRE	PER MN	USE	SOIL TYPE	ANNUAL INCOME	INCLUDES
41.12	$91.44	$7.62	**BERRIES -RASPBERRIES**	T6	$3,760.00	
18	$350.00	$29.17	**BERRIES -STRAWBERRIES**	T7	$6,300.00	
62.14	$149.50	$12.46	**BERRIES -STRAWBERRIES**	T3	$9,290.00	
10	$120.00	$10.00	**PUMPKINS ETC**	T3	$1,200.00	
26.7	$233.40	$19.45	**BERRIES**	T3	$6,232.00	
50	$175.00	$14.58	**BERRIES -RASPBERRIES**	T6	$8,750.00	
26.96	$76.00	$6.33	**CHRISTMAS TREES**	T6-7	$2,049.00	
21	$45.00	$3.75	**TREES**	T6	$945.00	
269.2	$150.00	$12.50	**DAIRY - CORN SILEAGE**	T6-7-N2	$40,380.00	
37.71	$75.00	$6.25	**GRASS SEED**	T3-77	$2,828.00	
43.84	$150.00	$12.50	**DAIRY - CORN SILEAGE**	T6	$6,576.00	
15	$26.66	$2.22	**HAY - PASTURE**	T7	$400.00	
68.26	$32.95	$2.75	**HAY**	T6-T7	$2,249.00	
18.56	$32.95	$2.75	**HAY**	T7	$612.00	
22.51	$22.00	$1.83	**HAY**	T7	$495.00	
27.95	$33.50	$2.79	**HAY**	T4-T6	$936.00	
40	$12.00	$1.00	**HAY**	T6	$480.00	
72.83	$33.50	$2.79	**HAY**	T7	$2,440.00	
15	$31.26	$2.61	**HAY**	T7	$469.00	
24	$25.00	$2.08	**HAY - BARLEY**	T6	$600.00	
58.7	$40.89	$3.41	**HAY**	T6	$2,400.00	
12	$100.00	$8.33	**PASTURE & CATTLE**	T7	$1,200.00	
19.72	$180.00	$15.00	**PASTURE & $15 PER HEAD/YEAF**	T3	$525.00	BARN TO STORE FEED
32.51	$100.00	$8.33	**PASTURE - CATTLE**	T4-T7	$3,250.00	
19.69	$35.00	$2.91	**PASTURE**	T6-T7	$689.00	
57	$205.00	$17.08	**PASTURE**	T6-7	$11,685.00	HOUSE
20.44	$233.00	$19.42	**PASTURE**	T6-7	$4,762.00	OUTBLDS
25.13	$35.00	$2.91	**PASTURE**	T6	$880.00	
22.5	$21.93	$1.83	**PASTURE**	T6-T7	$493.00	
40.7	$138.07	$11.50	**PASTURE**	T6-T7	$1,638.00	BARN & OUTBLDGS
39.42	$25.27	$2.11	**PASTURE**	T6-T7	$996.00	
25.07	$80.00	$6.67	**PASTURE**	T7	$2,006.00	
105.39	$21.84	$1.82	**PASTURE**	T7	$2,302.00	BARN
RENTED						
1389.05					$129,817.00	

PROPERTY ID	SOIL TYPE	ACRES	% OF TOTAL ACREAGE	CROP ETC	LEASE RATE PER ACRE PER YEAR	ACRES LEASED	INCLUDED IN LEASE
133964000	T5	12.72	28.94				
133964000	T6	3.53	8.03				
133964000	T7	27.40	62.33	HAY	$26.66	15.00	
133965000	T5	9.40	21.31				
133965000	T6	8.78	19.90				
133965000	T7	25.66	58.16	CATTLE	$100.00	12.00	
142612000	T6	38.07	55.97	HAY	$32.95	38.07	
142612000	T7	30.19	44.38	HAY	$32.95	30.19	
169972000	T5	15.70	19.52				
169972000	T6	41.12	51.11	BERRIES	$91.44	41.12	
169972000	T7	23.31	28.97				
178623000	T5	2.69	9.19				
178623000	T6	7.85	26.82				
178623000	T7	18.56	63.36	HAY	$32.95	18.56	
179839000	T3	14.17	72.01	PASTURE	$15 PER HEAD	14.17	BARN
179839000	T6	3.38	17.19	PASTURE	$15 PER HEAD	3.38	AVERAGE 12 HEAD
179839000	T7	2.17	11.03	PASTURE	$15 PER HEAD	2.17	
180532000	T3	35.71	92.70	???	$175.00	35.71	
180532000	T4	1.01	2.63	???	$175.00	1.01	
180532000	T7	1.53	3.98	???	$175.00	1.53	
180834000	T3	3.68	16.61				
180834000	T7	18.72	84.58	STRAWBERRIES	$350.00	18.00	
181675000	T3	5.99	18.72				
181675000	T4	9.15	28.60	HAY	$22.00	5.99	
181675000	T6	0.36	1.11				
181675000	T7	16.52	51.63	HAY	$22.00	16.52	
182138000	T3	15.83	40.82	GRASS SEED	$75.00	15.83	
182138000	T6	0.71	1.83				
182138000	T7	21.88	56.42	GRASS SEED	$75.00	21.88	
182703000	T3	14.68	60.55				
182703000	T4	3.88	16.02	CATTLE	$100.00	3.88	
182703000	T7	5.96	24.58	CATTLE	$100.00	5.96	
184737000	T3	7.49	25.12				
184737000	T4	6.04	20.25	CATTLE	$100.00	6.04	
184737000	T7	16.64	55.80	CATTLE	$100.00	16.64	
191177000	T4	78.23	31.80				
191177000	T5	70.70	28.74				
191177000	T6	43.84	17.82	CORN SILAGE	$150.00	43.84	
191177000	T7	6.52	2.65				

191177000	WAT	46.05	18.72				
191690000	T4	0.49	0.18	CORN SILAGE	$150.00	0.49	
191690000	T5	12.40	4.60	CORN SILAGE	$150.00	12.40	
191690000	T6	249.53	92.59	CORN SILAGE	$150.00	249.53	
191690000	T7(N2)	6.78	2.51	CORN SILAGE	$150.00	6.78	
192586000	T3	4.95	17.96	HAY	$33.50	4.95	
192586000	T4	17.43	63.25	HAY	$33.50	17.43	
192586000	T6	5.57	20.20	HAY	$33.50	5.57	
192834000	T3	3.84	6.46				
192834000	T6	52.80	88.85	HAY	$12.00	40.00	
192834000	T7	2.76	4.64				
197184000	T3	6.71	18.40	???	???	6.71	HOUSE & OUTBLDGS
197184000	T6	21.43	58.76	???	???	21.43	
197184000	T7	8.56	23.47	???	???	8.56	
197408014	T1(T2)	5.73	10.62				
197408014	T6	20.57	38.12	HAY	$0.00	20.00	
197408014	T7	27.65	51.25	HAY	$0.00	20.00	
198544000	T3	52.91	85.30	STRAWBERRIES	$149.50	52.91	
198544000	T7	9.23	14.88	RASPBERRIES	$149.50	9.23	
198325000	T3	27.26	73.36	MPKINS/CORN/CUCUMBE	$120.00	10.00	
198325000	T4	9.90	26.64				
198611000	T1(T2)	3.53	10.39				
198611000	T3	26.70	78.65	BERRIES	$233.40	26.70	
198611000	T7	3.85	11.35				
200537000	T6	6.31	31.96	PASTURE	$35.00	6.31	
200537000	T7	13.38	67.72	PASTURE	$35.00	13.38	
201839000	T5	2.96	3.65				
201839000	T6	55.28	68.18	BERRIES	$175.00	50.00	
201839000	T7	22.98	28.34				
204696000	T6	22.82	100.39	HAY	$0.00	22.82	
204698000	T6	23.45	68.38	N/A	N/A	23.45	
204698000	T7	11.00	32.09	N/A	N/A	11.00	
204709000	T6	16.18	43.86	N/A	N/A	16.18	
204709000	T7	20.85	56.54	N/A	N/A	20.85	
207543000	T5	0.66	0.90	HAY	$33.50	0.66	
207543000	T6	5.26	7.18	HAY	$33.50	5.26	
207543000	T7	66.91	91.40	HAY	$33.50	66.91	

209702000	T6	17.92	57.74				
209702000	T7	12.76	41.11	HAY	$31.26	15.00	
210350000	T6	21.63	21.50				
210350000	T7	8.90	8.90				
210350000	33/8/32	70.00	69.60	CATTLE	$205.00	57.00	HOUSE
212376000	T1(T2)	0.68	3.34	PASTURE	$223.00	0.68	
212376000	T3	6.15	30.35	PASTURE	$223.00	6.15	
212376000	T4	2.39	11.78	PASTURE	$223.00	2.39	
212376000	T5	1.10	5.44	PASTURE	$223.00	1.10	
212376000	T6	0.43	2.12	PASTURE	$223.00	0.43	
212376000	T7	9.69	47.80	PASTURE	$223.00	9.69	
214446000	T3	24.93	42.78	N/A	N/A	24.93	
214446000	T4	6.25	10.72			6.25	
214446000	T6	5.45	9.36			5.45	
214446000	T7	21.42	36.75			21.42	
215118000	T6	19.86	55.31	HAY	N/A	19.86	POLE BARN
215118000	T7	15.76	43.90	HAY	N/A	15.76	
215590000	T6	24.55	97.43	PASTURE	$35.00	24.55	
215590000	T7	0.58	2.32	PASTURE	$35.00	0.58	
215599000	T6	28.60	73.24	WHEAT/BARLEY/HAY	$25.00	24.00	
215599000	T7	10.63	27.21				
216468000	T6	34.20	86.42	TREES??	$45.00	21.00	
216468000	T7	4.53	11.44				
217137000	T6	13.76	61.55	PASTURE	$21.93	13.76	
217137000	T7	8.74	39.08	PASTURE	$21.93	8.74	
217138002	T6	37.00	73.24	CATTLE	$138.07	37.00	BARN & OUTBLDGS
217138002	T7	13.65	27.02	CATTLE	$138.07	13.70	
223620000	T5	7.21	35.61	N/A	N/A	???	
223620000	T7	8.86	43.73	N/A	N/A	???	
223620000	T7(N1N2	4.04	19.96	N/A	N/A	???	
223666000	T5	0.81	4.03	N/A	N/A	???	
223666000	T6	4.72	23.54	N/A	N/A	???	
223666000	T7	13.50	67.27	N/A	N/A	???	
223666000	T7(N1N2	0.83	4.14	N/A	N/A	???	
223668000	T5	11.67	57.90	N/A	N/A	???	
223668000	T7	7.90	39.20	N/A	N/A	???	
223671000	T5	13.95	36.48	N/A	N/A	???	
223671000	T6	14.96	39.15	N/A	N/A	???	
223671000	T7	7.00	18.32	N/A	N/A	???	
223671000	T7(N1N2	2.98	7.80	N/A	N/A	???	
228506000	T6	58.70	98.83	HAY	$40.89	58.70	

233485000	T5	10.12	26.36	N/A	N/A	10.12	HOUSE
233485000	T6	17.12	44.61	N/A	N/A	17.12	
233485000	T7	11.03	28.72	N/A	N/A	11.03	
252877000	T6	27.59	88.08	N/A	$500.00	27.59	
252877000	T7	3.92	12.50	N/A	$500.00	3.92	
252879000	T6	8.87	26.35	N/A	$500.00	8.87	
252879000	T7	24.71	73.47	N/A	$500.00	24.71	
253561000	T6	28.07	71.11	PASTURE	$25.27	28.07	
253561000	T7	11.35	28.76	PASTURE	$25.27	11.35	
254984000	T5	5.81	21.41	CHRISTMAS TREES	$76.00	5.81	
254984000	T6	7.32	26.99	CHRISTMAS TREES	$76.00	7.32	
254984000	T7	13.83	50.97	CHRISTMAS TREES	$76.00	13.83	
265267000	T5	32.84	99.26	N/A	$150.00	12.00	
274134000	T5	0.84	2.81				
274134000	T7	29.27	97.70		LOVE & AFFEC	29.46	ALL OUTBLDGS
274783000	T7	25.07	100.51	PASTURE	$80.00	25.07	BARN
275478000	T5	5.95	23.38	HORSE BOARDING	$1800 PER HORSE	5.95	BARN
275478000	T6	4.92	19.33			4.92	
275478000	T7	14.35	56.42			14.35	
276614000	T5	15.10	14.35	PASTURE	$21.84	15.10	BARNS
276614000	T7	79.17	75.24	PASTURE	$21.84	79.17	
276614000	T7(N1N2	11.12	10.57	PASTURE	$21.84	11.12	

FARM AND AGRICULTURAL LAND

Ag Class Code	5-Year Ave Base Rent used for 2020	Indicated Base Rent Rate 2020	2019	Base Rent Rate 2018	Base Rent Rate 2017	Base Rent Rate 2016	Comment
T1	**45.51**	**46.23**	45.1	47.1	47.1	42	**Peat soils, extensive drainage, highly productive.**
T2	**40.60**	**42.02**	41.0	41.5	41.5	37	**Peat type soils, not properly drained, usable less intensively.**
T3	**45.79**	**47.36**	46.2	46.7	46.7	42	**Generally uplands, prime agricultural,good drainage, level.**
T4	**38.52**	**39.98**	39.0	39.3	39.3	35	**Less desirable compared to 3, due to clay,topo,rock,drainage**
T5	**30.72**	**31.78**	31.0	31.4	31.4	28	**Progressively poorer soils for ag use compared to 4.**
T6	**24.08**	**24.81**	24.2	24.7	24.7	22	**" " "**
T7	**19.78**	**20.5**	20.0	20.2	20.2	18	**" " "**
N1	**8.80**	**9**	9.0	9.0	9.0	8	**Any of above but non-tilled. If grazed,N-1,if brush/timber put minimal timber value.**
N2	**3.00**	**3**	3.0	3.0	3.0	3	**Any of above but non-tilled. If grazed,N-1,if brush/timber put minimal timber value. N-2 use for swamps, non-tillable.**

BASED ON INFORMATION FROM LOCAL FARM BOARD - RENTAL RATES HAVE REMAINED RELATIVITY FLAT THE LAST COUPLE OF YEARS WITH MINOR ADJUSTMENTS UP AS AG LAND BECOMES SCARCER, AND NOMINAL INFLATION FACTORS.

Procedure for Calculating Rate per Acre

An Interest Rate and Property Tax Component is taken from the Department of Revenue Expedited Adoption- -Proposed Rulemaking (RCW 34.05.230) (See attached document). (WAC) 458-30-262 Agricultural land valuation- - Interest rate- -Property tax Component for the assessment year 2000 (in this example).

The Interest Rate is added to the Property Tax Component. The total is divided by 100. The result is the Capitalization Rate.

Interest Rate	9.43
Property Tax Component	+1.34
Total	10.77

Total $\frac{10.77}{100} = .108$ (Capitalization Rate)

The Capitalization Rate (.108) is used to calculate the Rate per Acre.

To calculate the Rate per Acre, the Base Rent Rate (see attached Current Use Values) is divided by the Capitalization Rate (.108).

Base Rent Rate for T7 $\frac{\$24.00}{.108} = \$222.20$ (Rate per Acre)