



WASHINGTON STATE LEGISLATURE

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[84.34.035](#) << [84.34.037](#) >> [84.34.041](#)

RCW 84.34.037

Applications for current use classification — To whom made — Factors — Review.

(1) Applications for classification or reclassification under RCW [84.34.020](#)(1) shall be made to the county legislative authority. An application made for classification or reclassification of land under RCW [84.34.020](#)(1) (b) and (c) which is in an area subject to a comprehensive plan shall be acted upon in the same manner in which an amendment to the comprehensive plan is processed. Application made for classification of land which is in an area not subject to a comprehensive plan shall be acted upon after a public hearing and after notice of the hearing shall have been given by one publication in a newspaper of general circulation in the area at least ten days before the hearing: PROVIDED, That applications for classification of land in an incorporated area shall be acted upon by: (a) A granting authority composed of three members of the county legislative body and three members of the city legislative body in which the land is located in a meeting where members may be physically absent but participating through telephonic connection; or (b) separate affirmative acts by both the county and city legislative bodies where both bodies affirm the entirety of an application without modification or both bodies affirm an application with identical modifications.

(2) In determining whether an application made for classification or reclassification under RCW [84.34.020](#)(1) (b) and (c) should be approved or disapproved, the granting authority may take cognizance of the benefits to the general welfare of preserving the current use of the property which is the subject of application, and shall consider:

(a) The resulting revenue loss or tax shift;

(b) Whether granting the application for land applying under RCW [84.34.020](#)(1)(b) will (i) conserve or enhance natural, cultural, or scenic resources, (ii) protect streams, stream corridors, wetlands, natural shorelines and aquifers, (iii) protect soil resources and unique or critical wildlife and native plant habitat, (iv) promote conservation principles by example or by offering educational opportunities, (v) enhance the value of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces, (vi) enhance recreation opportunities, (vii) preserve historic and archaeological sites, (viii) preserve visual quality along highway, road, and street corridors or scenic vistas, (ix) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of the property; and

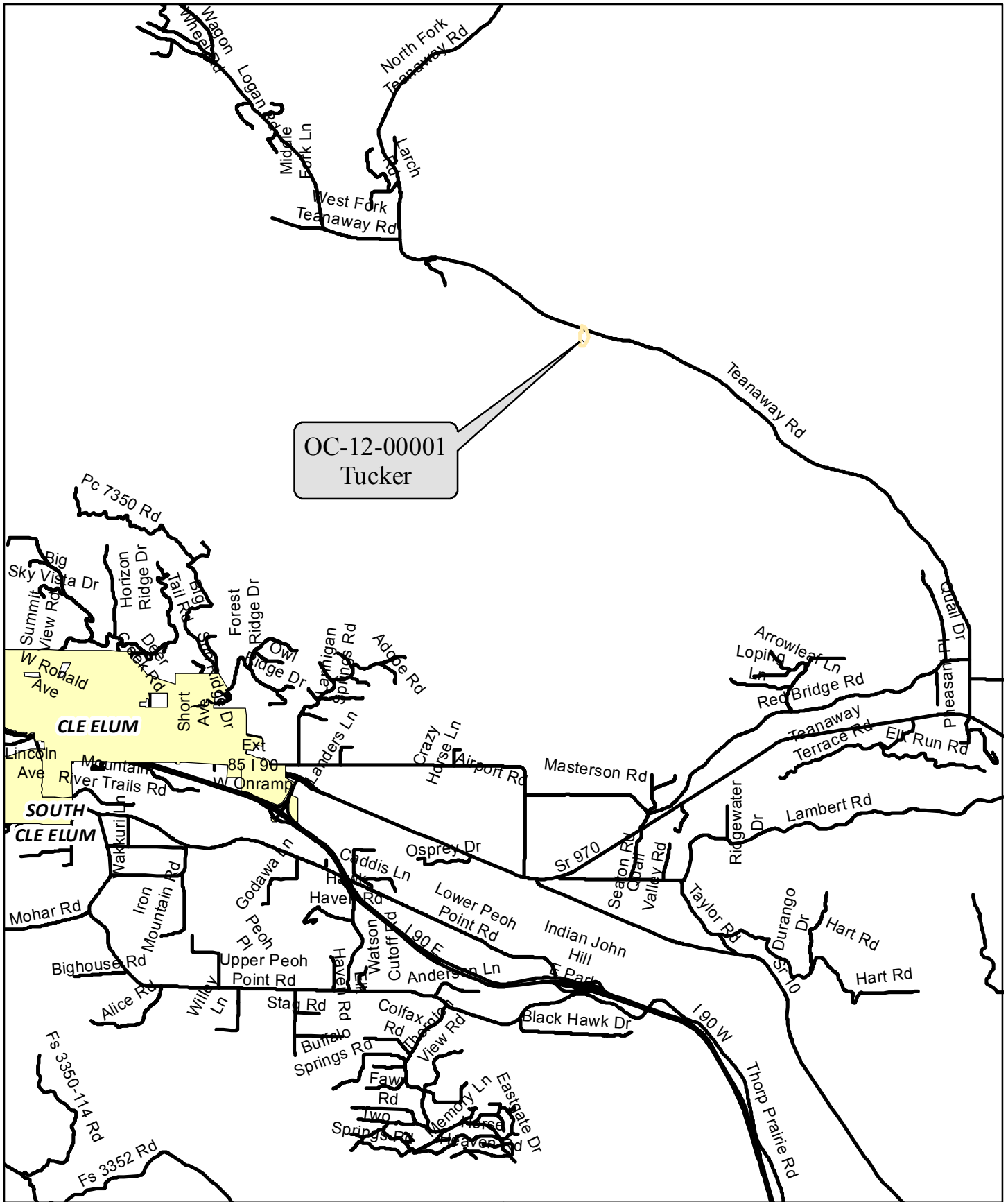
(c) Whether granting the application for land applying under RCW [84.34.020\(1\)\(c\)](#) will (i) either preserve land previously classified under RCW [84.34.020\(2\)](#) or preserve land that is traditional farmland and not classified under chapter [84.33](#) or [84.34](#) RCW, (ii) preserve land with a potential for returning to commercial agriculture, and (iii) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of property.

(3) If a public benefit rating system is adopted under RCW [84.34.055](#), the county legislative authority shall rate property for which application for classification has been made under RCW [84.34.020\(1\)](#) (b) and (c) according to the public benefit rating system in determining whether an application should be approved or disapproved, but when such a system is adopted, open space properties then classified under this chapter which do not qualify under the system shall not be removed from classification but may be rated according to the public benefit rating system.

(4) The granting authority may approve the application with respect to only part of the land which is the subject of the application. If any part of the application is denied, the applicant may withdraw the entire application. The granting authority in approving in part or whole an application for land classified or reclassified pursuant to RCW [84.34.020\(1\)](#) may also require that certain conditions be met, including but not limited to the granting of easements. As a condition of granting open space classification, the legislative body may not require public access on land classified under RCW [84.34.020\(1\)\(b\)\(iii\)](#) for the purpose of promoting conservation of wetlands.

(5) The granting or denial of the application for current use classification or reclassification is a legislative determination and shall be reviewable only for arbitrary and capricious actions.

[2009 c 350 § 13; 1992 c 69 § 6; 1985 c 393 § 1; 1984 c 111 § 1; 1973 1st ex.s. c 212 § 5.]



OC-12-00001
Tucker

OC-12-00001
Tucker

Area
Map
jeff.watson
1/13/2014





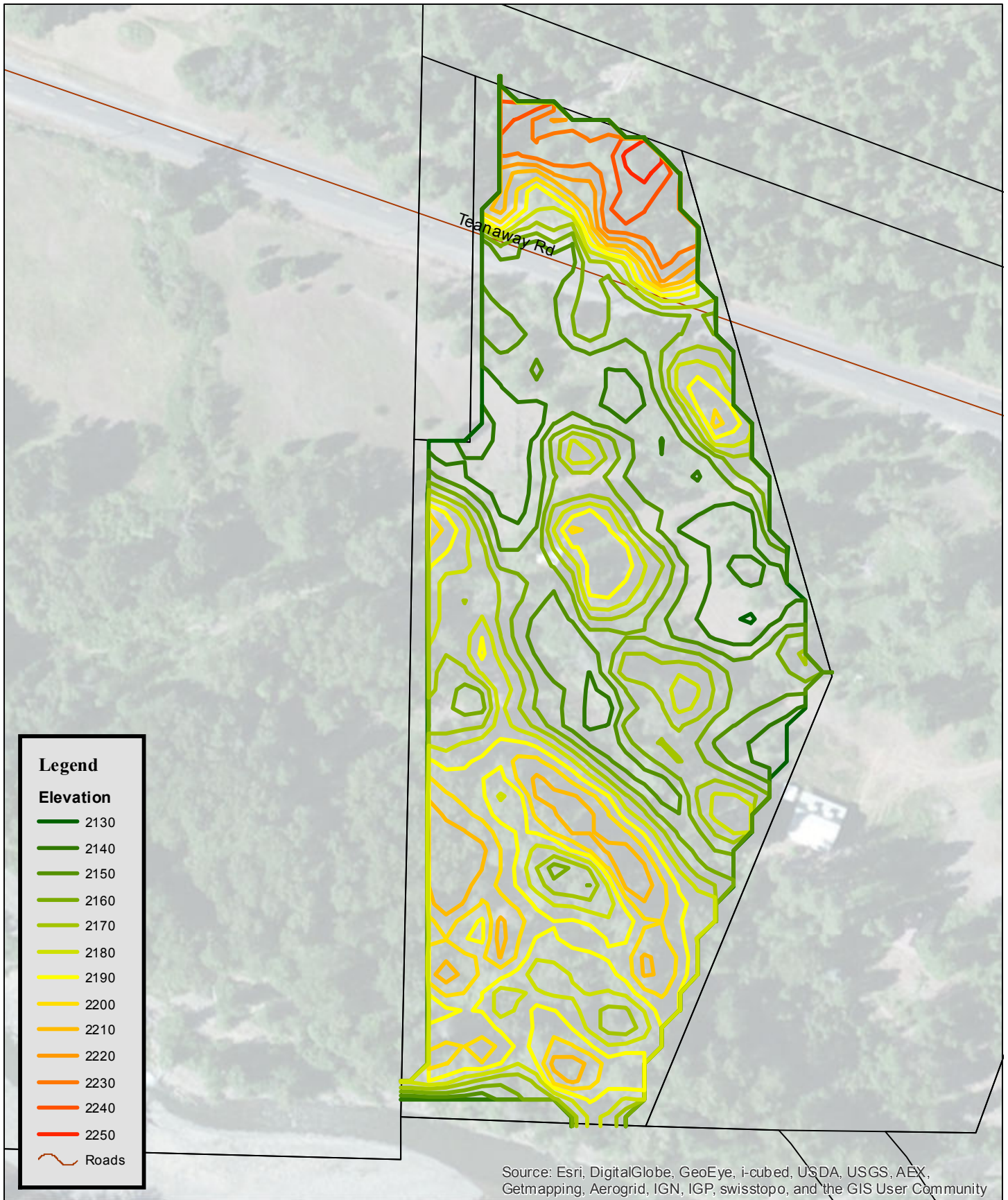
Source: Esri, DigitalGlobe, GeoEye, i-cubed, USDA, USGS, AEX, Getmapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community

OC-12-00001
Tucker

Vertical Air
Photo

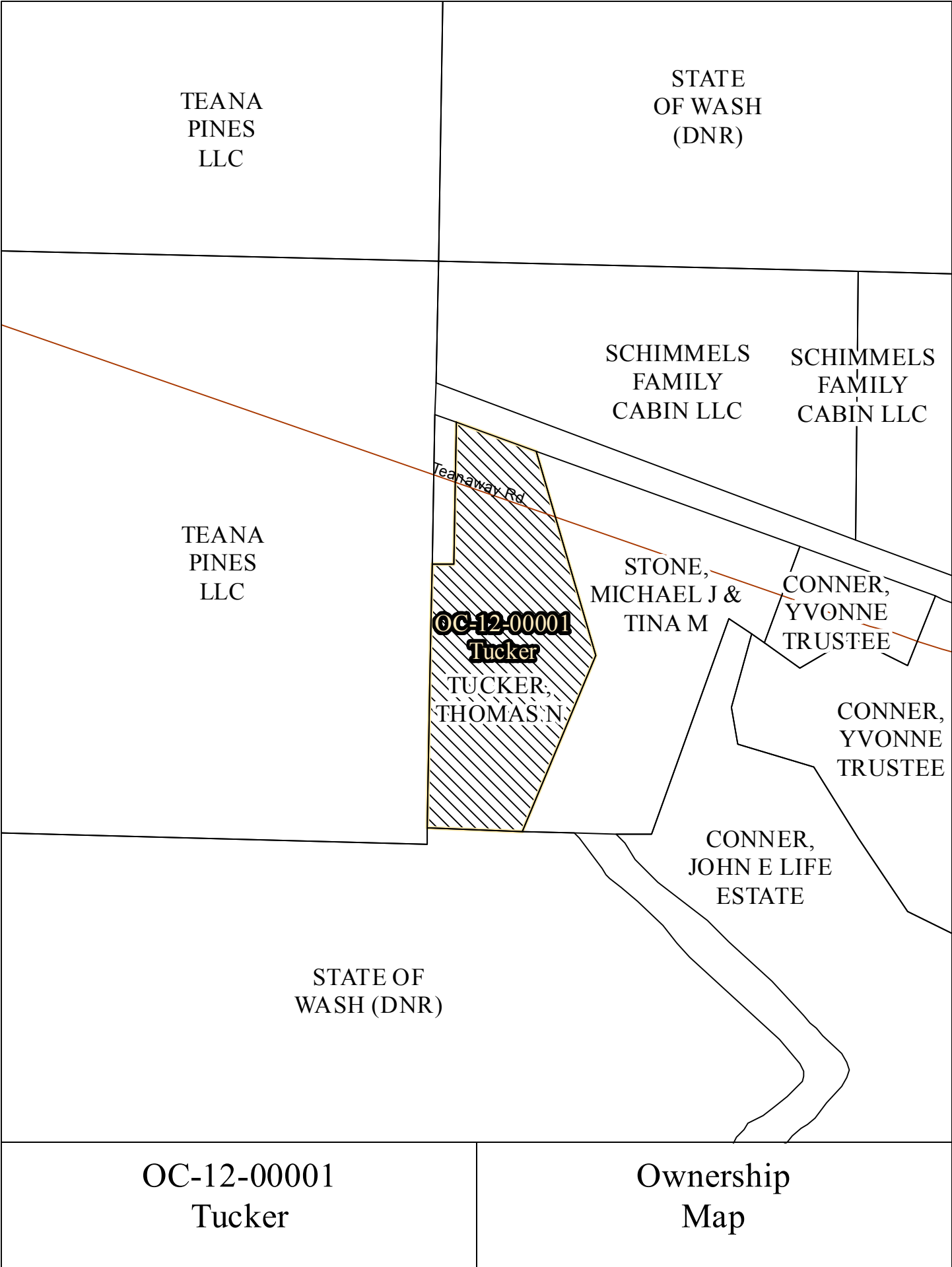
jeff.watson

1/13/2014



OC-12-00001
Tucker

Contour
Map



TEANA
PINES
LLC

STATE
OF WASH
(DNR)

SCHIMMELS
FAMILY
CABIN LLC

SCHIMMELS
FAMILY
CABIN LLC

TEANA
PINES
LLC

Teanaway Rd

**OC-12-00001
Tucker**

TUCKER,
THOMAS N.

STONE,
MICHAEL J &
TINA M

CONNER,
YVONNE
TRUSTEE

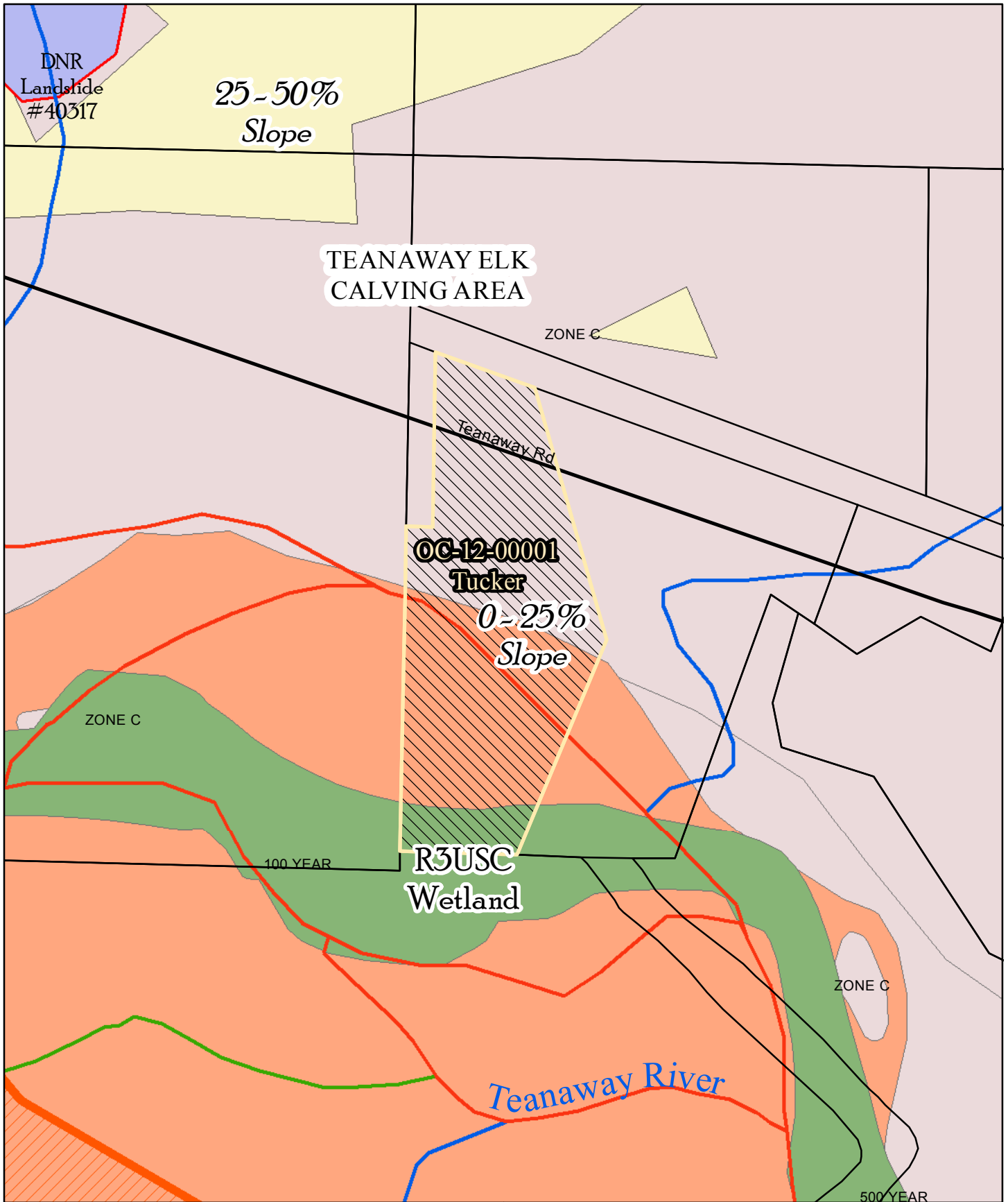
CONNER,
YVONNE
TRUSTEE

CONNER,
JOHN E LIFE
ESTATE

STATE OF
WASH (DNR)

OC-12-00001
Tucker

Ownership
Map



OC-12-00001
Tucker

Critical Areas
Map

Critical Areas Checklist

Monday, January 13, 2014

Application File Number



Planner

Is SEPA required Yes No



Is Parcel History required? Yes No

What is the Zoning?



Is Project inside a Fire District? Yes No

If so, which one?



Is the project inside an Irrigation District? Yes No

If so, which one?

Does project have Irrigation Approval? Yes No

Which School District?

Is the project inside a UGA? Yes No

If so which one?

Is there FIRM floodplain on the project's parcel? Yes No

If so which zone?

What is the FIRM Panel Number?

Is the Project parcel in the Floodway? Yes No

Does the project parcel contain a shoreline of the State? Yes No

If so what is the Water Body?

What is the designation?

Does the project parcel contain a Classified Stream? Yes No

If so what is the Classification?

Does the project parcel contain a wetland? Yes No

If so what type is it?

Does the project parcel intersect a PHS designation? Yes No

If so, what is the Site Name?

Is there hazardous slope in the project parcel? Yes No

If so, what type?

Does the project parcel abut a DOT road? Yes No

If so, which one?

Does the project parcel abut a Forest Service road? Yes No

If so, which one?

Does the project parcel intersect an Airport overlay zone ? Yes No

If so, which Zone is it in?

Does the project parcel intersect a BPA right of way or line? Yes No

If so, which one?

Is the project parcel in or near a Mineral Resource Land? Yes No

If so, which one?

Is the project parcel in or near a DNR Landslide area? Yes No

If so, which one?

Is the project parcel in or near a Coal Mine area? Yes No

What is the Seismic Designation?

Does the Project Application have a Title Report Attached?

Does the Project Application have a Recorded Survey Attached?

Have the Current Years Taxes been paid?



U.S. Fish & Wildlife Service

National Wetlands Inventory

Branch of Resource and Mapping Support

Enter Classification code: (Example: **L1UB1Hx**)

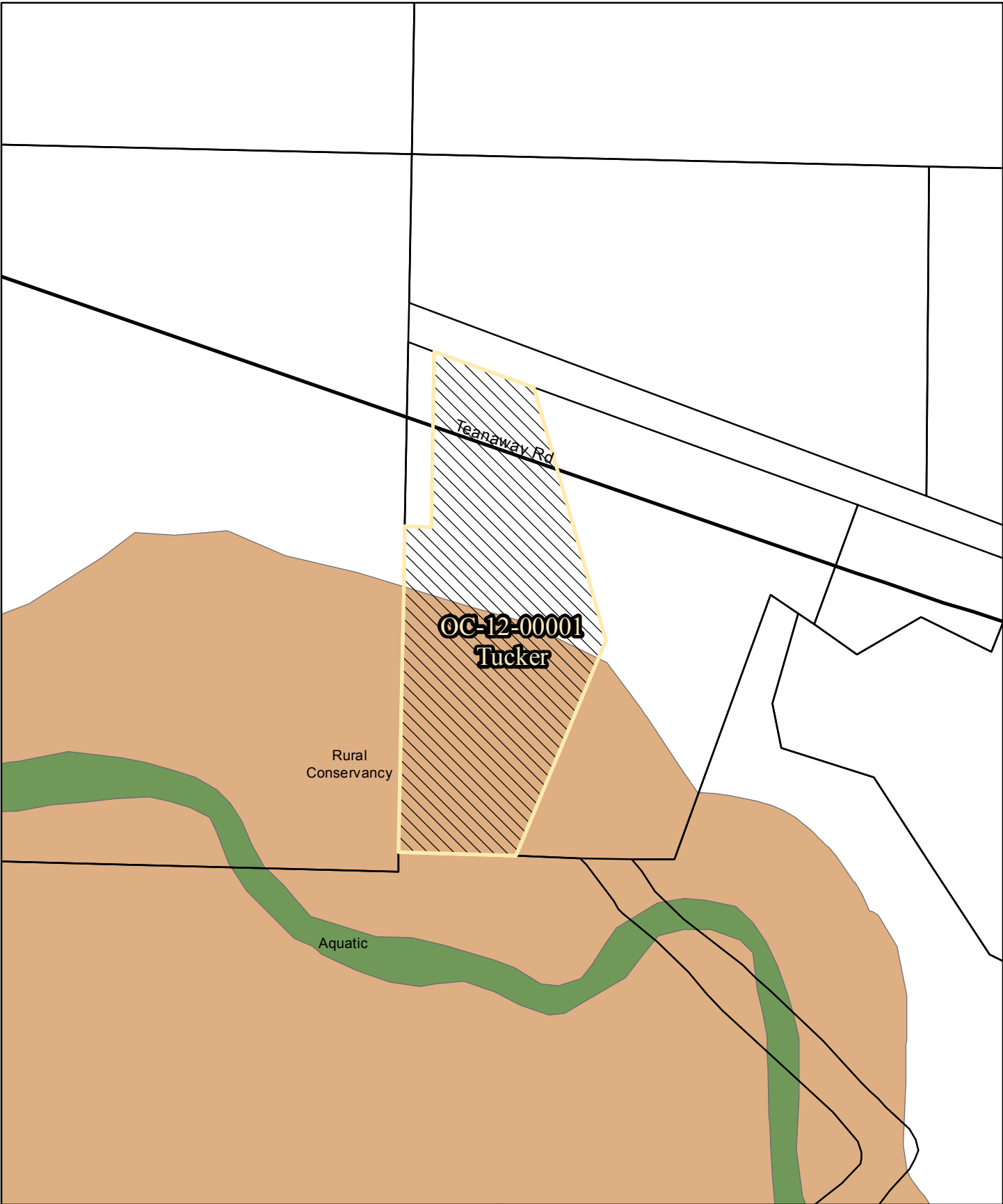
For geographically specific information* (optional), please enter a State code: (Example: **TX** for Texas)

Description for code **R3USC** :

- R** System **RIVERINE**: The Riverine System includes all wetlands and deepwater habitats contained in natural or artificial channels periodically or continuously containing flowing water or which forms a connecting link between the two bodies of standing water. Upland islands or Palustrine wetlands may occur in the channel, but they are not part of the Riverine System.
- 3** Subsystem **UPPER PERENNIAL**: This Subsystem is characterized by a high gradient and fast water velocity. There is no tidal influence, and some water flows throughout the year. This substrate consists of rock, cobbles, or gravel with occasional patches of sand. There is very little floodplain development.
- US** Class **UNCONSOLIDATED SHORE**: Includes all wetland habitats having two characteristics: (1) unconsolidated substrates with less than 75 percent areal cover of stones, boulders or bedrock and; (2) less than 30 percent areal cover of vegetation. Landforms such as beaches, bars, and flats are included in the Unconsolidated Shore class.
- Subclass :

Modifier(s):

- C** WATER REGIME **Seasonally Flooded**: Surface water is present for extended periods especially early in the growing season, but is absent by the end of the growing season in most years. The water table after flooding ceases is variable, extending from saturated to the surface to a water table well below the ground surface.



OC-12-00001
Tucker

Proposed Shorelines
of the State







Donald T Tucker & Thomas N Tucker
11/16/2012 44/11 2012 Taxes Pd
SEG per CC #02-2-00410-8

cg

Sales Info:

Adjusted Acres:

Recorded/Received: 08/12/12

Balanced Back: 12 for 13

New Value: 13 for 14

12 for 13

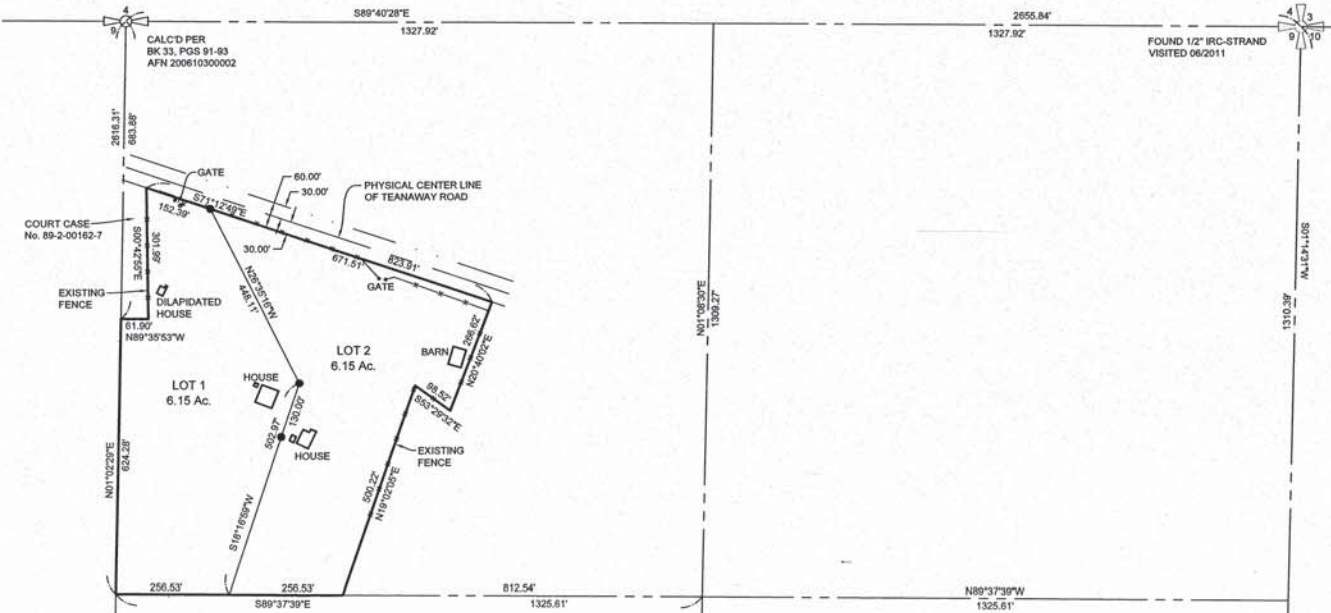
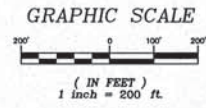
	<u>Map Number</u>	<u>Acres</u>	<u>Improv Value</u>	<u>Land Value</u>	<u>Total Value</u>	<u>Levy/DOR</u>
Original	20-16-09010-0003	13.82	246,520	305,840	552,360	44/11
New	P884835	6.15	158,980	152,920	311,900	44/11
	Ptn NW1/4 NE1/4 (Lot 1, B37/P205-206)					
New	20-16-09010-0013	6.15	87,540	152,920	240,460	44/11
	Ptn NW1/4 NE1/4 (Lot 2, B37/P205-206)					

37-205

RECORD OF SURVEY

A PORTION OF THE NW 1/4 OF THE NE 1/4 OF SEC. 9, T. 20 N., R. 16 E., W.M., KITITAS COUNTY, WASHINGTON

11/07/2011 04:41:05 PM V: 37 P: 205 201111070059
 133.00 ENCOMPASS ENGINEERING & SURVEYING Page 1 of 2
 Surveyor
 Kittitas County Auditor



- NOTES:**
1. THE PURPOSE OF THIS SURVEY IS TO IDENTIFY THE EXTERIOR BOUNDARY LINES OF THE PARCEL SHOWN AND DESCRIBED HEREON AND TO DIVIDE SAID PARCEL INTO TWO PARCELS EQUAL IN AREA AS PER COURT CAUSE 02-2-00410-8 AS FILED JUNE 19, 2009 WITH KITITAS COUNTY COURT CLERK.
 2. THIS SURVEY WAS PERFORMED USING A TRIMBLE R3 GPS AND A TRIMBLE S6 TOTAL STATION. THE CONTROLLING MONUMENTS AND PROPERTY CORNERS SHOWN HEREON WERE LOCATED, STAKED AND CHECKED FROM A CLOSED FIELD TRAVERSE IN EXCESS OF 1:10,000 LINEAR CLOSURE AFTER AZIMUTH ADJUSTMENT.
 3. THIS SURVEY DOES NOT PURPORT TO SHOW ALL EASEMENTS, ENCUMBRANCES OR RESTRICTIONS OF RECORD OR OTHERWISE.
 4. FOR ADDITIONAL SURVEY AND REFERENCE INFORMATION, SEE THE FOLLOWING:
 - BOOK 16 OF SURVEYS, PAGE 188 & 189, AFN 533713
 - BOOK 18 OF SURVEYS, PAGES 85 - 87, AFN 544864
 - BOOK 33 OF SURVEYS, PAGES 91 - 93, AFN 200610300002
- AND THE SURVEYS REFERENCED THEREON, RECORDS OF KITITAS COUNTY, STATE OF WASHINGTON.

PARCEL INFORMATION:
 MAP NO: 20-16-09010-0003
 PARCEL NO: 884835

EXISTING LEGAL DESCRIPTION:

THAT PORTION OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SECTION 9, TOWNSHIP 20 NORTH, RANGE 16 EAST, W.M., IN THE COUNTY OF KITITAS, STATE OF WASHINGTON, WHICH IS DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 9; THENCE EAST ALONG THE NORTH LINE OF SAID SECTION 9 TO THE NORTHEAST CORNER THEREOF; THENCE SOUTH 59°22'30" WEST, A DISTANCE OF 121.14 FEET; THENCE SOUTH 19°48'30" WEST A DISTANCE OF 154.08 FEET; THENCE SOUTH 9°37'30" EAST A DISTANCE OF 178.68 FEET; THENCE SOUTH 43°09'30" WEST A DISTANCE OF 141.07 FEET; THENCE SOUTH 16°08' WEST A DISTANCE OF 438.33 FEET; THENCE NORTH 80°22' WEST A DISTANCE OF 899.95 FEET; THENCE NORTH 59°14'30" WEST A DISTANCE OF 600 FEET; THENCE SOUTH 59°05'30" WEST A DISTANCE OF 85.15 FEET; THENCE SOUTH 18°45'30" WEST A DISTANCE OF 242.10 FEET TO THE TRUE POINT OF BEGINNING; THENCE NORTH 55°13'30" WEST A DISTANCE OF 100 FEET; THENCE SOUTH 18°45'30" WEST TO THE SIXTEENTH LINE; THENCE WESTERLY ALONG SAID SIXTEENTH LINE TO THE NORTHSOUTH CENTER SECTION LINE; THENCE NORTHERLY ALONG SAID CENTER SECTION LINE TO THE SOUTH EDGE OF THE COUNTY ROAD RIGHT OF WAY; THENCE SOUTHEASTERLY ALONG SAID RIGHT OF WAY TO THE INTERSECTION OF THE SOUTH EDGE OF THE RIGHT OF WAY WITH A LINE HAVING A BEARING OF SOUTH 18°45'30" WEST AND WHICH LINE PASSES THROUGH THE TRUE POINT OF BEGINNING; THENCE SOUTH 18°45'30" WEST TO THE TRUE POINT OF BEGINNING.

EXCEPT ANY PORTION QUIETED TO LOIS PEDERSON THROUGH JUDGMENT ENTERED FEBRUARY 2, 1993 IN KITITAS COUNTY SUPERIOR COURT CASE NO. 89-2-00162-7.

SURVEY NOTE:

THE DESCRIBED REAL PROPERTY IN AMENDED SUBDIVISION GUARANTEE (No. WA2011-46-0113999-2011 72030-83987508) IS INCONSISTENT WITH RECORDED AND FOUND SECTION INFORMATION AND DOES NOT FIT WITH EXISTING OCCUPATION. THE FRACTIONAL PORTIONS OF SECTION 9 HAVE BEEN CALCULATED BASED ON RECORDED INFORMATION IN BOOK 33 OF SURVEYS, PAGES 91-93, AFN 200610300002, RECORDS OF KITITAS COUNTY, STATE OF WASHINGTON, AND FIELD LOCATED CORNERS. FROM SAID SURVEY THE SOUTHERLY AND WESTERLY BOUNDARY LINES OF THE SUBJECT PROPERTY WERE CALCULATED. TEANAWAY ROAD HAS BEEN LOCATED TO SHOW ITS RIGHT-OF-WAY WHICH CORRESPONDS TO THE NORTHERLY BOUNDARY LINE OF THE SUBJECT PROPERTY. THE EASTERLY BOUNDARY LINE FOLLOWS THE EXISTING FENCE LINE AS LOCATED.

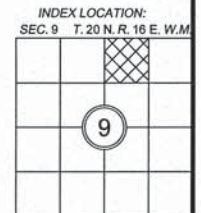
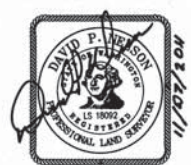
THE EXCEPTION AS DELINEATED ON THE WESTERN BOUNDARY OF LOT 1 AS QUIETED TO LOIS PETERSON THROUGH KITITAS COUNTY SUPERIOR COURT CASE NO. 89-2-00162-7 AND THE EXISTING FENCE AS LOCATED BY SURVEY.

BASIS OF BEARINGS:

WASHINGTON COORDINATE SYSTEM, SOUTH ZONE, NAD 83 (1981) DERIVED FROM GLOBAL POSITIONING SYSTEM (GPS) TIES.

THE AREAS AND DISTANCES SHOWN ARE GRID. DIVIDE THE GRID DISTANCE BY THE COMBINED SCALE FACTOR OF 0.99986524 TO OBTAIN THE GROUND DISTANCE, AS PER AFN 200610300002, BK 33, PG'S 91-93, RECORDS OF KITITAS COUNTY, STATE OF WASHINGTON.

- LEGEND**
- SECTION CORNER, AS NOTED
 - QUARTER CORNER, AS NOTED
 - SET 5/8" IRON ROD & CAP, LS 18092
 - EXISTING FENCE



RECORDER'S CERTIFICATE 201111070059

FILED FOR RECORD THIS 7 DAY OF Nov 2011 AT 4:41 P.

IN BOOK 37 OF SURVEYS AT PAGE 205 AT THE REQUEST OF

DAVID P. NELSON
 SURVEYOR'S NAME

JERALD V. PETTIT
 County Auditor

K. Sommers
 Deputy County Auditor

SURVEYOR'S CERTIFICATE

THIS MAP CORRECTLY REPRESENTS A SURVEY MADE BY ME OR UNDER MY DIRECTION IN CONFORMANCE WITH THE REQUIREMENTS OF THE SURVEY RECORDING ACT AT THE REQUEST OF TOM & DON TUCKER

IN NOV 20 11

David P. Nelson
 DATE

DAVID P. NELSON
 CERTIFICATE NO. 18092

Encompass
 ENGINEERING & SURVEYING

Western Washington Division
 165 NE Juniper Street, Suite 201 • Issaquah, WA 98027 • Phone: (425) 392-0250 • Fax: (425) 391-3055

Eastern Washington Division
 108 East 2nd Street • Cle Elum, WA 98922 • Phone: (509) 674-7433 • Fax: (509) 674-7419

BOUNDARY SURVEY
 PREPARED FOR
 TOM & DON TUCKER
 PORTIONS OF THE NW 1/4 OF NE 1/4 SECTION 9,
 TOWNSHIP 20 NORTH, RANGE 16 EAST, W.M.

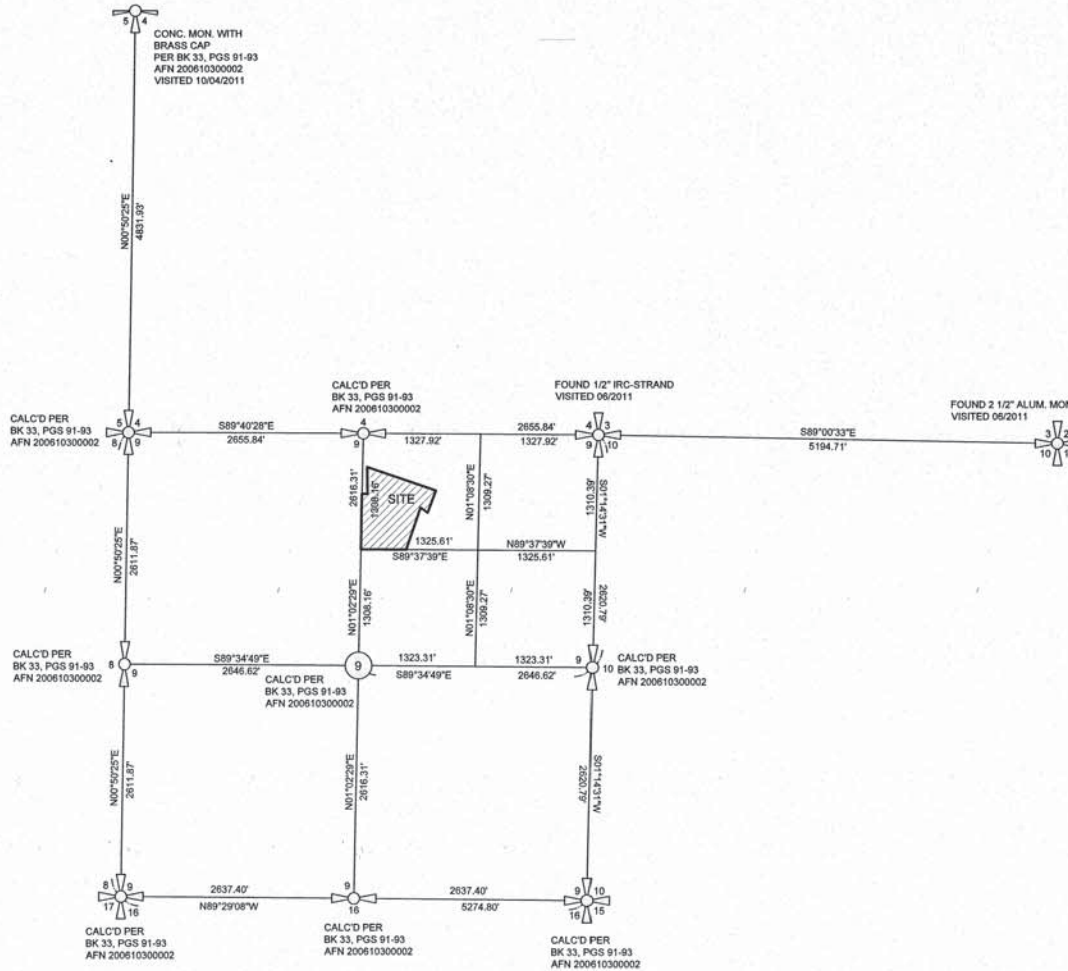
KITITAS COUNTY	DATE	JOB NO.
DWN BY T. ROLETTO	11/2011	06172
CHKD BY D. NELSON	SCALE 1"=200'	SHEET 1 OF 2

37-206

RECORD OF SURVEY

A PORTION OF THE NW 1/4 OF THE NE 1/4 OF SEC. 9, T. 20 N., R. 16 E., W.M., KITITITAS COUNTY, WASHINGTON

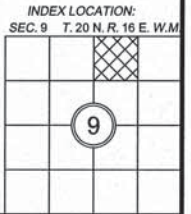
11/07/2011 04:41:05 PM V: 37 P: 206 201111070059
 \$133.00
 SURVEY ENCOMPASS ENGINEERING & SURVEYING Page 2 of 2
 Kittitas County Auditor



BASIS OF BEARINGS:
 WASHINGTON COORDINATE SYSTEM, SOUTH ZONE, NAD 83 (1991) DERIVED FROM GLOBAL POSITIONING SYSTEM (GPS) TIES.
 THE AREAS AND DISTANCES SHOWN ARE GRID. DIVIDE THE GRID DISTANCE BY THE COMBINED SCALE FACTOR OF 0.99986524 TO OBTAIN THE GROUND DISTANCE, AS PER AFN 200610300002, BK 33, PGS 91-93, RECORDS OF KITITITAS COUNTY, STATE OF WASHINGTON.

LEGEND

- SECTION CORNER, AS NOTED
- CLOSING CORNER, AS NOTED
- QUARTER CORNER, AS NOTED
- CENTER SECTION CORNER, AS NOTED



RECORDER'S CERTIFICATE 201111070059
 FILED FOR RECORD THIS 7 DAY OF Nov 2011 AT 4:41P
 IN BOOK 37 OF SURVEYS AT PAGE 206 AT THE REQUEST OF
 SURVEYOR'S NAME DAVID P. NELSON
 JERALD V. PETTIT K. Fernando
 County Auditor Deputy County Auditor

SURVEYOR'S CERTIFICATE
 THIS MAP CORRECTLY REPRESENTS A SURVEY MADE BY ME OR UNDER MY DIRECTION IN CONFORMANCE WITH THE REQUIREMENTS OF THE SURVEY RECORDING ACT AT THE REQUEST OF TOM & DON TUCKER
 IN NOV 20 11
David P. Nelson
 DAVID P. NELSON
 DATE 11/07/2011
 CERTIFICATE NO. 18092

Encompass
 ENGINEERING & SURVEYING

Western Washington Division
 165 NE Juniper Street, Suite 201 • Issaquah, WA 98027 • Phone: (425) 392-0250 • Fax: (425) 391-3055
 Eastern Washington Division
 108 East 2nd Street • Cle Elum, WA 98922 • Phone: (509) 674-7433 • Fax: (509) 674-7419

BOUNDARY SURVEY		
PREPARED FOR		
TOM & DON TUCKER		
PORTIONS OF THE NW 1/4 OF NE 1/4 SECTION 9,		
TOWNSHIP 20 NORTH, RANGE 16 EAST, W.M.		
KITITITAS COUNTY		WASHINGTON
DWN BY	DATE	JOB NO.
T. ROLETTO	11/2011	06172
CHKD BY	SCALE	SHEET
D. NELSON	N.T.S.	2 OF 2

MEMO FROM KITTITAS COUNTY ASSESSOR'S OFFICE
MARSHA WEYAND, ASSESSOR

205 W 5th Ave • Suite 101, Courthouse • Ellensburg, WA 98926-2887
Phone (509) 962-7501 • Fax (509) 962-7666
Upper County Toll-Free 674-2584
www.co.kittitas.wa.us/assessor

DATE: 12/31/12
TO: Jeff Watson, Planner II
FROM: Christy Garcia, Cadastral Tech II
RE: Current Use Open Space Land
Open Space Land Application: Thomas Tucker

Attached is a new open space land application that came into our office on 12/28/12 for processing. The application has been reviewed for ownership, parcel numbers and legal description and no errors were found.

Thanks



**Application for Classification or Reclassification
Open Space Land
Chapter 84.34 RCW**

File With The County Legislative Authority

Name of Owner(s): Thomas N. Tucker Phone No: 360-731-8541
Address: P.O. Box 705, Seabeck, WA 98380

Parcel Number(s): 884835
Legal description: See Attached Sheet
Total acres in application: 6.9

- Indicate what category of open space this land will qualify for:
- Conserve or enhance natural, cultural, or scenic resources
 - Protect streams, stream corridors, wetlands, natural shorelines, or aquifers
 - Protect soil resources, unique or critical wildlife, or native plant habitat
 - Promote conservation principles by example or by offering educational opportunities
 - Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries, or other open spaces
 - Enhance recreation opportunities
 - Preserve historic or archaeological sites
 - Preserve visual quality along highway, road, street corridors, or scenic vistas
 - Retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the granting authority
 - Farm and agricultural conservation land previously classified under RCW 84.34.020(2), that no longer meets the criteria
 - Farm and agricultural conservation land that is "traditional farmland" not classified under Chapter 84.33 or Chapter 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and has a high potential for returning to commercial agriculture

1. Describe the present use of the land.

Recreation

2. Is the land subject to a lease or agreement which permits any other use than its present use?

Yes No

If yes, attach a copy of the lease agreement.

3. Describe the present improvements (residence, buildings, etc.) located on the land.

2 cabins

4. Is the land subject to any easements?

Yes No

If yes, describe the type of easement, the easement restrictions, and the length of the easement.

5. If applying for the farm and agricultural conservation land category, provide a detailed description below about the previous use, the current use, and the intended future use of the land.

NOTICE:

The county and/or city legislative authorities may require owners to submit additional information regarding the use of the land.

As owner of the parcel(s) described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I also certify that this application and any accompanying documents are accurate and complete.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070)

Print the name of each owner:

Thomas N. Tucker

Signature of each owner:

Thomas N. Tucker

The granting or denial of an application for classification or reclassification as open space land is a legislative determination and shall be reviewable only for arbitrary and capricious actions. Denials are only appealable to the superior court of the county in which the land is located and the application is made.

Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification

1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - (a) The difference between the property tax paid as "Open Space Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
 - (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes; plus
 - (c) A penalty of 20% will be applied to the additional tax and interest if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal as described in RCW 84.34.070(1).
2. The additional tax, interest, and penalty specified in (1) shall not be imposed if removal resulted solely from:
 - (a) Transfer to a governmental entity in exchange for other land located within the State of Washington.
 - (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power.
 - (c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
 - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallows the present use of such land.
 - (e) Transfer of land to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
 - (f) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (See RCW 84.34.108(6)(f)).
 - (g) Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(e) (farm home site).
 - (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 under RCW 76.13.120.
 - (j) The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040.
 - (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 designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.
 - (l) The discovery that the land was classified in error through no fault of the owner.

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received: 12/28/12 By: C Garcia

Amount of processing fee collected: \$ 300⁰⁰

- Is the land subject to this application designated as open space by a comprehensive land use plan adopted by a city or county and zoned accordingly? Yes No

If yes, application must be processed in the same manner in which an amendment to the comprehensive land use plan is processed.

If no, application must be acted upon after a public hearing and after notice of the hearing shall have been given by one publication in a newspaper of general circulation in the area at least ten days before the hearing.

- Is the land subject to this application located within an incorporated part of the county? Yes No

If yes, application must be acted upon by three members of the county legislative authority and three members of the city legislative authority. See RCW 84.34.037(1) for details.

If no, application must be acted upon by three members of the county legislative authority.

- Application approved In whole In part
- Denied Date owner notified of denial (Form 64 0103):

If approved, date Open Space Taxation Agreement (OSTA) was mailed to owner:

Date signed OSTA received by Legislative Authority:

Date copy of signed OSTA forwarded to Assessor:

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Lot 1, as delineated on certain survey as recorded November 7, 2011 in Book 37 of Surveys at pages 205 and 206 under Auditor's File Number 201111070059, Records of Kittitas County, State of Washington.

Situated in the Northwest Quarter of the Northeast Quarter of Section 9, Township 20 North, Range 16 East, W.M., Kittitas County, State of Washington.



Kittitas County Office Of The Treasurer
Deanna Jo Panattoni, Treasurer
205 W 5th Avenue, Suite 102
Ellensburg, Wa 98926
Phone (509) 962-7535 Fax (509) 933-8212

Cash Suspense

Receipt Number: 2012-6248 Date: 12/28/2012

Received From: THOMAS TUCKER

Check Amount: \$300.00

Cash Amount: \$0.00

Eft Amount: \$0.00

Total Amount: \$300.00

Deputy: CHRISTINEG Receipt Type: CHK

Template: CURRENT USE - (CURRENT USE - OPEN SPACE

Comments:

NEW CURRENT USE LAND APPLICATION

<u>FundCode</u>	<u>GIcode</u>	<u>Description</u>	<u>Amount</u>
001	4634141040	CURRENT USE - OPEN SPACE	\$300.00
Total Amount:			\$300.00

Kittitas County Treasurer's Office

Submitted By: CHRISTINE GARCIA

Open Space Taxation Act

FEBRUARY 2010

The information and instructions in this publication are to be used when applying for assessment on the basis of current use under the "open space laws," chapter 84.34 RCW and chapter 458-30 WAC.



What is the Open Space Taxation Act?

The Open Space Taxation Act, enacted in 1970, allows property owners to have their open space, farm and agricultural, and timber lands valued at their current use rather than at their highest and best use. The Act states that it is in the best interest of the state to maintain, preserve, conserve, and otherwise continue in existence adequate open space lands for the production of food, fiber, and forest crops and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens.

Lands qualifying for current use classification

The law provides three classifications:

Open space land

Farm and agricultural land

Timber land

Open space land is defined as any of the following:

1. Any land area zoned for open space by a comprehensive official land use plan adopted by any city or county.
 - a. Conserve and enhance natural or scenic resources.
 - b. Protect streams or water supply.
 - c. Promote conservation of soils, wetlands, beaches or tidal marshes. (As a condition of granting open space classification, the legislative body may not require public access on land classified for the purpose of promoting conservation of wetlands.)
 - d. Enhance the value to the public of neighbouring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space.
 - e. Enhance recreation opportunities.
 - f. Preserve historic sites.
 - g. Preserve visual quality along highway, road, and street corridors or scenic vistas.
 - h. Retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative authority granting the open space classification.
3. Any land meeting the definition of "farm and agricultural conservation land," which means either:
 - a. Land previously classified under farm and agriculture classification that no longer meets the criteria and is reclassified under open space land; or
 - b. "Traditional farmland," not classified, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.



Farm and agricultural land is defined as any of the following:

1. Any parcel of land that is 20 or more acres, or multiple parcels of land that are contiguous and total 20 or more acres, and are:
 - a. Devoted primarily to the production of livestock or agricultural commodities for commercial purposes.
 - b. Enrolled in the federal conservation reserve program (CRP) or its successor administered by the United States Department of Agriculture.
2. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has produced a gross income equivalent to:
 - a. Prior to January 1, 1993, \$100 or more per acre per year for three of the five calendar years preceding the date of application for classification.
 - b. On or after January 1, 1993, \$200 or more per acre per year for three of the five calendar years preceding the date of application for classification.
3. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has standing crops with an expectation of harvest within:
 - a. Seven years and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
 - b. Fifteen years for short rotation hardwoods and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
4. For parcels of land five acres or more but less than 20 acres, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs.
5. Any parcel of land less than five acres devoted primarily to agricultural uses and has produced a gross income of:
 - a. Prior to January 1, 1993, \$1,000 or more per year for three of the five calendar years preceding the date of application for classification.
 - b. On or after January 1, 1993, \$1,500 or more per year for three of the five calendar years preceding the date of application for classification.
6. "Farm and agricultural land" also includes any of the following:
 - a. Incidental uses compatible with agricultural purposes, including wetland preservation, provided such use does not exceed 20 percent of the classified land.
 - b. Land on which appurtenances necessary for production, preparation, or sale of agricultural products exist in conjunction with the lands producing such products.
 - c. Any non-contiguous parcel one to five acres, that is an integral part of the farming operations.
 - d. Land on which housing for employees or the principal place of residence of the farm operator or owner is sited provided the use of the housing or residence is integral to the use of the classified land for agricultural purposes and provided that the classified parcel is 20 or more acres.
 - e. Land that is used primarily for equestrian-related activities including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed. Depending on the number of classified acres, the land may be subject to minimum income requirements.

Timber land is defined as the following:

Any parcel of land five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes. Timber land means the land only and does not include a residential homesite. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than 10 percent of the land may be used for such incidental uses.

It also includes the land which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

Who may apply?

An owner or contract purchaser may apply for current use assessment under the open space law. However, all owners or contract purchasers must sign the application for classification, and any resulting agreement.

When may I apply?

Applications may be made for classification at any time during the year from January 1 through December 31. Current use valuation assessment begins on January 1 in the year following the year the application was filed.

Where do I get the application?

Application forms are available from the county assessor's office or by visiting the Department of Revenue's web site at dor.wa.gov.

Where do I file the application?

An application for open space classification is filed with the county legislative authority.

An application for farm and agricultural land classification is filed with the assessor of the county where the property is located.

An application for timber land classification is filed with the county legislative authority. Timber land applications require that a timber management plan also be filed.

Is there an application fee?

The city or county legislative authority may, at their discretion, establish a processing fee to accompany each application. This fee must be in an amount that reasonably covers the processing costs of the application.

What happens after I file my application for open space classification?

Applications for classification or reclassification as "open space land" are made to the appropriate agency or official called the "granting authority." If the land is located in the county's unincorporated area, the county legislative authority is the granting authority on the application. If the land is located within a city or town, the application is acted upon by a joint county/city legislative authority consisting of three members of the county legislative authority and three members of the city legislative authority.

If a comprehensive plan has been adopted by any city or county and zoned accordingly, an application for classification or reclassification is acted upon in the same manner in which an amendment to the comprehensive plan is processed. If there is no comprehensive land use plan, a public hearing on the application will be conducted, but a notice announcing the hearing must be published at least 10 days prior to the hearing.

The granting authority either approves or rejects the application in whole or in part within six months of receiving the application. In determining whether an application made for classification or reclassification should be approved or denied, the granting authority may consider the benefits to the general welfare of preserving the current use of the property.

They may require that certain conditions be met including but not limited to the granting of easements.

If the application is approved, in whole or in part, the granting authority will, within five days of the approval date, send an Open Space Taxation Agreement to the applicant for signature showing the land classification and conditions imposed. The applicant may accept or reject the agreement. If the applicant accepts, he or she must sign and return the agreement to the granting authority within 25 days after the mailing of the agreement.

The approval or denial of the application for classification or reclassification is a legislative determination and is reviewable only for arbitrary and capricious actions. Appeal can be made only to the superior court of the county where the application was filed.

Within 10 days of receiving notice of classification of the land from the granting authority, the assessor submits the notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

Current use valuation will begin on January 1 of the year following the year the application was filed. The criteria for classification continue to apply after classification has been granted.



How does a public benefit rating system work?

If the county legislative authority has established a public benefit rating system (PBRs) for the open space classification, the criteria contained within the rating system govern the eligibility of the lands described in each application filed for that classification and the current use valuation of that land.

When a county creates a PBRs, all classified open space land will be rated under the new system. A parcel that no longer qualifies for classification will not be removed from classification, but will be rated according to the PBRs. Within 30 days after receiving notification of the new value established by the PBRs, the owner may request removal of classification of the parcel without imposition of additional tax, interest, or penalty.

What happens after I file my application for farm and agricultural land classification?

The assessor will act on each application for classification or reclassification of farm and agricultural land with due regard to all relevant evidence, and may approve the application in whole or in part. Upon application for classification or reclassification, the assessor may require applicants to provide data regarding the use of such land, including the productivity of typical crops, sales receipts, federal income tax returns, other related income and expense data, and any other information relevant to the application.

The application will be considered approved unless the assessor notifies the applicant in writing prior to May 1 of the year following the year the application was made.

The assessor submits the notice of approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

What is an “advisory committee”?

The county legislative authority must appoint a five member committee representing the active farming community within the county. This committee will serve in an advisory capacity to the assessor in implementing assessment guidelines as established by the Department of Revenue for the assessment of open space, farm and agricultural lands, and timber lands.

How do I appeal a denial of my farm and agricultural land application?

The owner may appeal the assessor’s denial to the board of equalization in the county where the property is located. The appeal must be filed with the board on or before July 1 of the year of the determination or within 30 days after the mailing of the notice of denial, or within a time limit of up to 60 days adopted by the county legislative authority, whichever is later.

What happens after I file my application for timber land classification?

Applications for current use timber land classification or reclassification are made to the county legislative authority. A timber management plan is required at the time of application or when a sale or transfer of timber land occurs and a notice of continuance is signed.

The application is acted upon after a public hearing in a manner similar to open space land classification within six months of receiving the application.

Approval or denial of an application is a legislative determination and is reviewable only for arbitrary and capricious action. Appeal can be made only to the superior court of the county where the application was filed.

The application form requires information about forest management, restocking, fire protection, insect and disease control, weed control, and any other summary of experience and activity that supports the growth and harvest of timber for commercial purposes.



Are there additional requirements once the application for classification or reclassification has been approved?

The owner of classified land must continue to meet the criteria established for classification, or the assessor may remove the land from the current use classification.

After giving the owner written notice and an opportunity to be heard, the assessor may determine that all or a portion of the land no longer meets the criteria for classification.

How is the value of classified land determined?

The assessor is required to maintain two values for each parcel that is classified. The first is the value that would be placed on the land if it was not classified. This is commonly referred to as the "fair market value." The second is the current use land value based on its present use, not potential use, as classified by the granting authority.

Open space land located within a county that has adopted a public benefit rating system will be valued according to the criteria of the rating system.

In the absence of a rating system, the valuation will be no less than the lowest per acre value of farm and agricultural land in the county.

In determining the current use value of farm and agricultural land, the assessor considers the earning or productive capacity of comparable lands from crops grown most typically in the area averaged over not less than five years. This earning or productive capacity is the "net cash rental" and is capitalized by a "rate of interest" charged on long term loans secured by a mortgage on farm or agricultural land plus a component for property taxes.

Timber land is valued according to a schedule prepared by the Department of Revenue for the Timber Tax law, chapter 84.33 RCW.

When are taxes due on classified lands?

Land which is classified as open space, farm and agricultural, or timber land is assessed at its current use value and placed on the assessment rolls in the year following the year of application. Taxes on classified land are due and payable in the year following the year the land was valued at its current use and placed on the assessment rolls.

How long does the classification last?

When land is classified as open space, farm and agricultural, or timber land, it must remain under such classification and not be applied to any other use for at least 10 years from the date of classification unless reclassified into another current use classification. The land continues in current use classification after the 10-year period until a request for withdrawal is made by the owner, the use of land no longer complies, or the ownership has changed and the new owner has not signed a Notice of Continuance. The notice of removal is recorded with the county auditor in the same manner as the recording of state tax liens on real property. Additional tax, interest, and penalties will apply if an early withdrawal from classification is requested by the owner. Additional tax, interest, and penalties will apply if the land is removed by the assessor for failure to meet continuing qualifications or the Notice of Continuance is not signed when land is sold or transferred.



How do I withdraw from classification?

If intending to withdraw all or a portion of the land from classification after 10 years, the owner must give the county assessor two years prior notice. This notice can be filed after the eighth assessment year of the initial 10-year classification period. If a portion of a parcel is removed from classification, the remaining portion must meet the requirements of original classification unless the remaining parcel has different income criteria.

What happens after I file a request to withdraw?

Upon receipt of a request for withdrawal, the assessor notifies the granting authority that originally approved the classification, and, when two years have elapsed, the assessor withdraws the land from classification. The land withdrawn from classification is subject to an additional tax equal to the difference between the tax paid on the current use value and the tax that would have been paid on that land had it not been classified. The additional tax is payable for the last seven years, plus interest at the same rate as charged on delinquent property taxes.

What happens if the classified land is sold or transferred?

When classified land is sold or transferred, the seller or transferor becomes liable at the time of sale for the additional tax, interest, and penalty unless the new owner(s) signs the Notice of Continuance which is attached to or shown on the real estate excise tax affidavit. The county auditor cannot accept an instrument of conveyance on any classified land unless the Notice of Continuance has been signed or the additional tax, interest, and penalty has been paid. The assessor determines if the land qualifies for continued classification.

What if I want to change the use of my classified property?

An owner changing the use of land from a classified use must notify the county assessor within 60 days of this action. The assessor will remove the land from classified status and impose an additional tax equal to the difference between the tax paid on the current use value and the tax that would have been paid on that land had it not been classified. The additional tax is payable for the last seven years, plus interest at the same rate as charged on delinquent property taxes, plus a penalty of 20 percent of the total amount.

How are taxes assessed if my property is classified for only part of a year?

Assessed valuation before and after removal of classification will be listed and allocated according to that part of the year to which each assessed valuation applies.

If the assessor removes my land from classification, may I appeal?

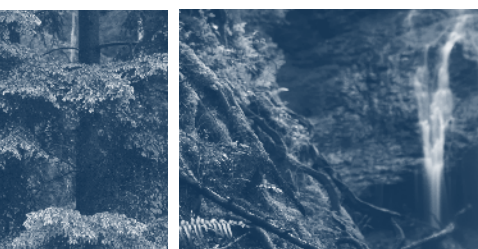
Within 30 days after the land is removed from classification, the assessor must notify the owner in writing explaining the reasons for removal. The owner may file an appeal of the removal from classification to the county board of equalization on or before July 1 of the year of the determination, or within 30 days of the date the notice was mailed by the assessor, or within a time limit of up to 60 days adopted by the county legislative authority, whichever is later.

Upon removal from classification, what taxes are due?

At the time the land is removed from classification, it becomes subject to any additional tax, applicable interest, and penalty that are due and payable to the county treasurer within 30 days after the owner is notified.

What if the additional taxes are not paid?

Any additional tax, applicable interest, and penalty become a lien on the land at the time the land is removed from classification. This lien has priority over any other encumbrance on the land. Such a lien may be foreclosed upon expiration of the same period after delinquency in the same manner as delinquent real property taxes.



What is done with the additional tax, interest, and penalty I pay on classified land?

Upon collection, the additional tax is distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed. The applicable interest and penalties are distributed to the county's current expense fund.

Under what circumstances can my property be removed from classification without additional tax, interest, and penalty?

The additional tax, applicable interest, and penalty are not imposed if the removal from classification results solely from one of these actions:

1. Land is transferred to a government entity in exchange for other land located within the state of Washington.
2. Land is taken through the exercise of the power of eminent domain, or land is sold or transferred to an entity having the power of eminent domain after receiving notification in writing or by other official action that they anticipated such action.
3. Land use changes because of a natural disaster.
4. The present use of the land is disallowed because of an official action by an agency of the state, county, or city.
5. Land is transferred to a church that qualifies for an exemption under RCW 84.36.020.
6. Property interests are acquired by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for conservation purposes.
7. Removal of land classified as farm and agricultural land on which housing for employees and/or principal place of residence is sited.
8. 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.
9. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
10. The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040.
11. The sale or transfer of land within two years after the death of an owner who held at least a 50 percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993.
12. Removal of land because it was classified in error, by the granting authority, through no fault of the owner.

How do I change the classification of my property?

Land may be reclassified, upon request by the owner, subject to all applicable qualifications for each classification, without additional tax, interest, and penalty for the following:

1. Land classified as farm and agricultural land may be reclassified to timber land; timber land may be reclassified to farm and agricultural land.
2. Land classified as either farm and agricultural land or timber land under chapter 84.34 RCW, or forest land under chapter 84.33 RCW may be reclassified to open space land.
3. Land classified as farm and agricultural land or timber land may be reclassified to forest land under chapter 84.33 RCW.
4. Land previously classified as farm and agricultural land may be reclassified to open space land as "farm and agricultural conservation land" and subsequently be reclassified back to farm and agricultural land.

Applications for reclassification are acted upon in the same manner as approvals for initial classification. The county assessor approves all applications for farm and agricultural classifications and reclassifications. The granting authority approves all land classifications or reclassifications for timber land and open space land. Land less than 20 acres being reclassified into farm and agricultural land classifications from open space "farm and agricultural conservation land," timber land, or forest land may have the income requirements deferred for a period of up to five years from the date of the reclassification.

Is supporting information required to change classifications?

The assessor may require the owner of classified land to submit data regarding the use of the land, productivity of typical crops, income and expense data, and similar information regarding continued eligibility.

Laws and Rules

It is helpful to read the complete laws, Revised Code of Washington, chapter 84.33 and 84.34 (RCW) and rules, Washington Administrative Code, chapter 458-30 (WAC) to understand requirements of the classifications and the tax liabilities incurred.

Need More Information?

Requirements and the manner for making the application for current use is available at the county assessor's office.

For general information contact:

- **Department of Revenue,
Property Tax Division**
P. O. Box 47471
Olympia, Washington 98504-7471
(360) 570-5900
- **Web site dor.wa.gov**
- **Telephone Information Center**
1-800-647-7706
- To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715.
- Teletype (TTY) users please call 1-800-451-7985.

RCW 84.34.020
Definitions.

***** CHANGE IN 2010 *** (SEE 1597-S2.SL) *****

As used in this chapter, unless a different meaning is required by the context:

(1) "Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or (b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, or (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) preserve visual quality along highway, road, and street corridors or scenic vistas, or (viii) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification, or (c) any land meeting the definition of farm and agricultural conservation land under subsection (8) of this section. As a condition of granting open space classification, the legislative body may not require public access on land classified under (b)(iii) of this subsection for the purpose of promoting conservation of wetlands.

(2) "Farm and agricultural land" means:

(a) Any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total twenty or more acres:

(i) Devoted primarily to the production of livestock or agricultural commodities for commercial purposes;

(ii) Enrolled in the federal conservation reserve program or its successor administered by the United States department of agriculture; or

(iii) Other similar commercial activities as may be established by rule;

(b)(i) Any parcel of land that is five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to, as of January 1, 1993:

(A) One hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter for all parcels of land that are classified under this subsection or all parcels of land for which an application for classification under this subsection is made with the granting authority prior to January 1, 1993; and

(B) On or after January 1, 1993, two hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter;

(ii) For the purposes of (b)(i) of this subsection, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs;

(c) Any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income as of January 1, 1993, of:

(i) One thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter for all parcels of land that are classified under this subsection or all parcels of land for which an application for classification under this subsection is made with the granting authority prior to January 1, 1993; and

(ii) On or after January 1, 1993, fifteen hundred dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter.

Parcels of land described in (b)(i)(A) and (c)(i) of this subsection shall, upon any transfer of the property excluding a transfer to a surviving spouse, be subject to the limits of (b)(i)(B) and (c)(ii) of this subsection;

(d) Any parcel of land that is five acres or more but less than twenty acres devoted primarily to agricultural uses, which meet one of the following criteria:

(i) Has produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter;

(ii) Has standing crops with an expectation of harvest within seven years, except as provided in (d)(iii) of this subsection, and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous calendar year. For the purposes of this subsection (2)(d)(ii), "standing crop" means Christmas trees,

vineyards, fruit trees, or other perennial crops that: (A) Are planted using agricultural methods normally used in the commercial production of that particular crop; and (B) typically do not produce harvestable quantities in the initial years after planting; or

(iii) Has a standing crop of short rotation hardwoods with an expectation of harvest within fifteen years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous calendar year;

(e) Any lands including incidental uses as are compatible with agricultural purposes, including wetlands preservation, provided such incidental use does not exceed twenty percent of the classified land and the land on which appurtenances necessary to the production, preparation, or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands";

(f) The land on which housing for employees and the principal place of residence of the farm operator or owner of land classified pursuant to (a) of this subsection is sited if: The housing or residence is on or contiguous to the classified parcel; and the use of the housing or the residence is integral to the use of the classified land for agricultural purposes; or

(g) Any land that is used primarily for equestrian related activities for which a charge is made, including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed and that otherwise meet the requirements of (a), (b), or (c) of this subsection.

(3) "Timber land" means any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes. Timber land means the land only and does not include a residential homesite. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than ten percent of the land may be used for such incidental uses. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

(4) "Current" or "currently" means as of the date on which property is to be listed and valued by the assessor.

(5) "Owner" means the party or parties having the fee interest in land, except that where land is subject to real estate contract "owner" shall mean the contract vendee.

(6) "Contiguous" means land adjoining and touching other property held by the same ownership. Land divided by a public road, but otherwise an integral part of a farming operation, shall be considered contiguous.

(7) "Granting authority" means the appropriate agency or official who acts on an application for classification of land pursuant to this chapter.

(8) "Farm and agricultural conservation land" means either:

(a) Land that was previously classified under subsection (2) of this section, that no longer meets the criteria of subsection (2) of this section, and that is reclassified under subsection (1) of this section; or

(b) Land that is traditional farmland that is not classified under chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.

[2009 c 513 § 1; 2009 c 255 § 1; 2005 c 57 § 1; 2004 c 217 § 1; 2002 c 315 § 1; 2001 c 249 § 12; 1998 c 320 § 7; 1997 c 429 § 31; 1992 c 69 § 4; 1988 c 253 § 3; 1983 c 3 § 227; 1973 1st ex.s. c 212 § 2; 1970 ex.s. c 87 § 2.]

Notes:

Reviser's note: This section was amended by 2009 c 255 § 1 and by 2009 c 513 § 1, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Purpose -- 2004 c 217 § 1: "The purpose of the amendatory language in section 1 of this act is to clarify the timber land definition as it relates to tax issues. The language does not affect land use policy or law." [2004 c 217 § 2.]

Severability -- 1997 c 429: See note following RCW 36.70A.3201.

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS STATE OF WASHINGTON

RESOLUTION NO 2002-99

AMENDING RESOLUTION 94-25 OPEN SPACE AND TIMBERLAND CRITERIA

WHEREAS: Kittitas County adopted Resolution 94-25 on February 22, 1994 to establish standards and policies for open space and timberland classification for tax purposes; and

WHEREAS: The current adopted criteria prohibits all lands located within subdivisions from being eligible for Open Space or Timberland Classification even if the land would otherwise meet the criteria for such classification; and

WHEREAS: Cluster subdivision and other subdivisions that would create and preserve open space as part of their condition of approval should be promoted and encouraged through the tax relief incentives available under the open space classification system.

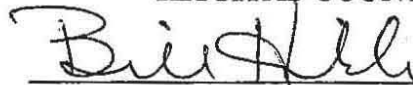
NOW, THEREFORE, BE IT RESOLVED That the Kittitas County Board of County Commissioners after having reviewed the current adopted standards and considering the testimony presented, hereby amend requirement (2) on page 5 of Resolution 94-25 as follows:

Delete: (2) Lands within platted subdivisions shall not be eligible for Open Space or Timberland Classification.

Add: (2) Within platted subdivisions, only those parcels that prohibit residential structures shall be eligible for Open Space or Timberland Classification.

DATED THIS 8th day of October, 2002

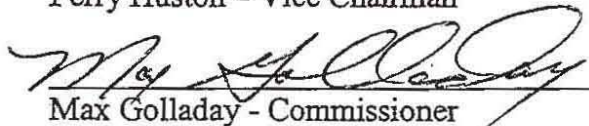
BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON



Bill Hinkle - Chairman



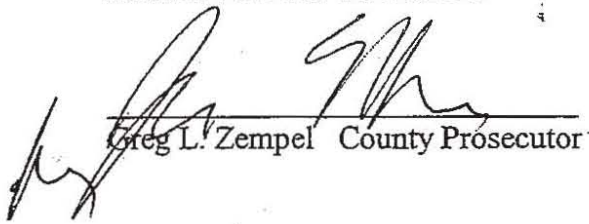
Perry Huston - Vice Chairman



Max Golladay - Commissioner



APPROVED AS TO FORM:



Greg L. Zempel County Prosecutor

1 BOARD OF KITTITAS COUNTY COMMISSIONERS

2 RESOLUTION NO. 94-25

3 APPLICATION STANDARDS AND POLICIES FOR
4 OPEN SPACE AND TIMBERLAND CLASSIFICATION
5 PURSUANT TO THE OPEN SPACE/TIMBERLAND
6 TAXATION ACT OF 1970

7 WHEREAS, the 43rd Washington State Legislature adopted in
8 1970 Chapter 84.34 RCW, an act for the purpose of maintaining,
9 preserving, conserving and otherwise continuing in existence
10 adequate open space lands for the production of food, fiber
11 and forest crops and to assure the use and enjoyment of
12 natural resources and scenic beauty for the economic and
13 social well-being of the State and it's citizens; and,

14 WHEREAS, the Legislature further declared that
15 "assessment practices must be so designed as to permit
16 continued availability to open space lands for these
17 purposes"; and,

18 WHEREAS, contrary to popular notion, The Open Space
19 Taxation Act is not intended as a mechanism to subsidize an
20 individual or industry with their taxes, but, rather, the law
21 is intended to preserve the open space for the welfare and
22 benefit of the general public with tax relief as an attractive
23 incentive;

24 WHEREAS, the review of applications for Open Space or
Timberland classification, therefore, is focused on
demonstrated public benefit; and,

WHEREAS, the Kittitas County Board of Commissioners did
adopt standards and policies for open space and timberland
classification in Resolution 93-138 and a review of the
subject and said Resolution now requires some slight
amendments to Resolution 93-138.

NOW, THEREFORE, BE IT HEREBY RESOLVED as follows:

RESOLUTION NO. _____
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1. OPEN SPACE LAND IS DEFINED AS:

A. Any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or

B. Any land area, the preservation of which in its present use would

(1) conserve and enhance natural or scenic resources, or

(2) protect streams or water supply, or

(3) promote conservation of soils, wetlands, beaches or tidal marshes, or

(4) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or

(5) enhance recreation opportunities, or

(6) preserve historic sites, or

(7) preserve visual quality along highway, road, and street corridors or scenic vistas, or

(8) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting open space classification.

C. Any land meeting the definition of farm and agricultural conservation land under RCW 84.34.020(4)(8).

2. THE CRITERIA FOR OPEN SPACE LAND CLASSIFICATION ARE AS FOLLOWS:

A. Conservation - Applications for Open Space classification based on conservation or enhancement of natural resources must meet at least one of the following:

(1) Geologically significant rock formations that may be appropriate for educational study.

- 1 (2) Archeological sites that are registered with
2 the State of Washington and protected.
3 (3) Game preserves and nesting grounds as agreed
4 by the State of Washington Department of
Wildlife. (Public access may be controlled.
Hunting and fishing may be denied.)

5 B. Stream Protection - Applications for Open Space
6 classification based on protection of streams and
7 water supplies will meet at least one of the
8 following:

- 9 (1) Preservation or protection of major drainage
10 ways (major drainage ways being defined as the
11 areas where feeder streams intersect with
12 major streams) flowing directly into streams
13 of 20 C.F.S. or more.
14 (2) Tracts continuous to or straddling major
15 streams flowing at a rate of 20 C.F.S. or
16 more.
17 (3) Significant aquifer recharge areas and areas
18 of significant springs identified as water
19 resources.

20 C. Soil Conservation - Applications for Open Space
21 classification based on promotion of the
22 conservation of soil, control or erosion, wet lands
23 or marshes will be restricted to at least one of
24 the following:

- (1) Tracts with 25% or greater slope on at least
50% of the tracts or where there is physical
evidence of erosion.
(a) Applications for this category shall be
accompanied with a conservation plan
prepared by the Soil Conservation Service
including implementation program for the
plan. (Failure to implement the plan in
a timely manner will be cause for removal
from the Open Space category and subject
to penalties under RCW 84.34.)
(2) Tracts within the 100 year flood plain.

1 (3) Tracts where commercial development would
2 destroy the natural cover and could result in
3 erosion, loss of natural habitat and such
4 action would result in damage to adjacent
5 property.

6 3. TIMBERLAND IS DEFINED AS FOLLOWS:

7 A parcel of land five acres or more in size or contiguous
8 parcels of land which, when taken together, are five or
9 more acres in size, devoted primarily to the commercial
10 growth and harvest of forest crops, but does not include
11 land listed on the assessment roll as classified or
12 designated forest land according to RCW 84.33, and does
13 not include the land on which non-forest crops or any
14 improvements to the land are sited.

15 4. THE CRITERIA FOR TIMBERLAND IS AS FOLLOWS:

- 16 (1) Tracts containing any commercial forest trees
17 species which will produce a merchantable stand of
18 timber on a particular site. (Christmas trees and
19 ornamentals are excluded.)
- 20 (2) Tracts on which trees are distributed over the
21 acreage with a crown covering of at least one-third
22 of the area. Seedlings must be established with
23 the required minimums as established by the
24 Department of Natural Resources for the area.
- (3) If the tract does not meet categories 2 and 3
above, then the owner must include the time period
involved and the stocking plan or a commitment to
the Forest Practices Act minimum standards.
(Failure of the applicant to perform to the
approved timber management plan shall cause the
property to be removed from this classification and
subject to penalties under RCW 84.34.)

BE IT FURTHER RESOLVED that the application of the OPEN
SPACE AND TIMBERLAND CLASSIFICATION POLICY shall be subject to
the following requirements:

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- (1). The established fee for Open space or Timberland Classification is \$300.
- (2) Lands within platted subdivisions shall not be eligible for Open Space or Timberland Classification.
- (3) An effective noxious weed eradication program shall be implemented on all Open Space and Timberland classified tracts.
- (4) Lands not expressly eligible or ineligible for Open Space or Timberland Classification under the guidelines established by this Resolution will be evaluated carefully and not allowed eligibility unless the applicant clearly demonstrates a significant public benefit from the granting of Open space or Timberland Classification.
- (5) Lands in Open Space and Timberland Classification may be open to public use on such conditions as may reasonably be required by the granting authority.
- (6) If application is denied it shall not be acceptable for resubmission for at least one year.
- (7) Failure of applicant to fulfill the conditions outlined in the change of classification shall constitute a default in the contract resulting in the applicant's removal from the classification and shall result in imposition of penalties outlined in RCW 84.34.

BE IT FURTHER RESOLVED that the Kittitas County Assessor is hereby instructed to make and apply any checklists and

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application forms necessary to implement this Resolution.

ADOPTED this 22nd day of February, 1994.

BOARD OF KITTITAS COUNTY
COMMISSIONERS

Donald E. Sorenson
Donald E. Sorenson, Chairperson

Mary Seubert
Mary Seubert, Vice Chairperson

Ray Owens
Ray Owens, Commissioner

ATTEST:

Anita J. Kazee
Anita J. Kazee
Clerk of the Board



APPROVED AS TO FORM
David A. Pitts
David A. Pitts
Prosecuting Attorney