



## **STAFF REPORT**

**Date:** February 25, 2020

**To:** Pierce County Planning Commission

**From:** Chad R. Williams, Senior Planner

**Subject:** Current Use Assessment Case No. OS7-19

**Applicant:** Marla Albitz & Paul Raj

**Summary:** The applicant's property is being re-rated by utilizing the Public Benefit Rating System (PBRS) table of resources. This land entered the Current Use Assessment Program under the old flat rate Open Space formula and the ownership has since changed hands. By law it must be reviewed using the adopted PBRS table. The applicant is proposing to put 7.9 acres of an 8.9-acre parcel in Current Use Open Space. The site is located at 35403 8<sup>th</sup> Avenue South in the Roy vicinity in Council District 3.

**Tax Parcel Description:** 0317282007; SW OF NW OF NW OF SEC EXC W 30 FT FOR RD ALSO EXC N 100 FT OF W 250 FT OF SW OF NW OF NW CURRENT USE OPEN SPACE FARM CONSERV LAND RCW 84.34 1994 9410120072 TRNSFD FROM FARM & AG 2592877 1975 8.90AC SEG G 6377 DL

**Date of Site Visit:** February 6, 2020

**Physical Characteristics of Property:** This site contains gentle slopes with the drainage from northwest to southeast and is for the most part in pasture with one small stand of mature evergreens in the eastern portion of the parcel and some scattered hardwoods and evergreens. A barn, stable and out-building in the northwestern corner. The site is fenced.

**General Characteristics of Surrounding Area:** North: Pasture/Wooded; South: Pasture/Wooded; East: Residential/Pasture/Residential; West: Wooded.

**Public Benefit Rating System Program Eligibility:** Please see Pierce County Code 2.114 for specific requirements.

A review of the submitted application identifies three High Priority Resources: Agricultural Lands, Fish & Wildlife Habitat Conservation Areas, and Wetlands. One Medium Priority Resource is present: Potential Flood Hazards. A maximum of 15 resource points is allowed for

any one application. A review of these resources according to the eligibility criteria follow here.

***Eligible Resource Categories:***

***1. High Priority Resources***

- a. Agricultural Lands*** – The United States Department of Agriculture, Soil Conservation Service’s 1979 Soil Survey of Pierce County Area, Washington identifies two prime agricultural soils present on 100% of this site: Kapowsin gravelly loam & McKenna gravelly loam. Therefore, the property qualifies for five high priority resource points.
  
- c. Fish and Wildlife Habitat Conservation Areas*** - This site contains portions of two habitat polygons as identified by Pierce County and Washington Dept. of Fish & Wildlife (WDFW) as Large Regular Waterfowl Concentrations. Therefore, the site qualifies for five high priority resource points for fish and wildlife habitat conservation areas.
  
- f. Wetlands*** – The site contains portions of a polygon identified by the National Wetland Inventory as a Freshwater Emergent Wetland. Therefore, the property qualifies for five high priority resource points.

***Bonus Category:***

***4. Provides Linkage of Open Space Parcels.***

- a.*** The subject property abuts another parcel which currently provides a high or medium priority resource and when both are left undeveloped, create a corridor.
  
- b.*** The subject parcel must abut a parcel of land which is already in the current use assessment program or is subject to a conservation easement or restrictive covenant as such is defined above.

This property abuts one parcel to the north and east (0317282009) and one parcel to the south also (0317282001) that are enrolled in the Current Use Open Space Program. There is also a parcel to the west (0317291015) that is enrolled in the Designated Forest Land program. These properties contain the required high priority resource to qualify for the continuation of an open space corridor. Therefore, the site qualifies for bonus points.

**Attributes Supporting Current Use Assessment:** The site is eligible for the maximum allowable Priority Resource points of 15 and five Bonus points, for a total of 20 points on the 7.9-acre site with one acre set aside for non-qualifying land.

CW:ta

N:\Long Range Planning\CUA\Staff Reports\CUOS2019\OS3-19SR.docx

# OS7-19 Albitz & Raj

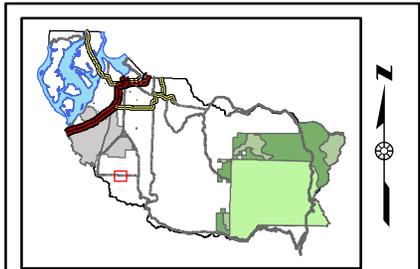


## Map Legend

 Subject Parcel

Map Document:  
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Scale 1:24,000

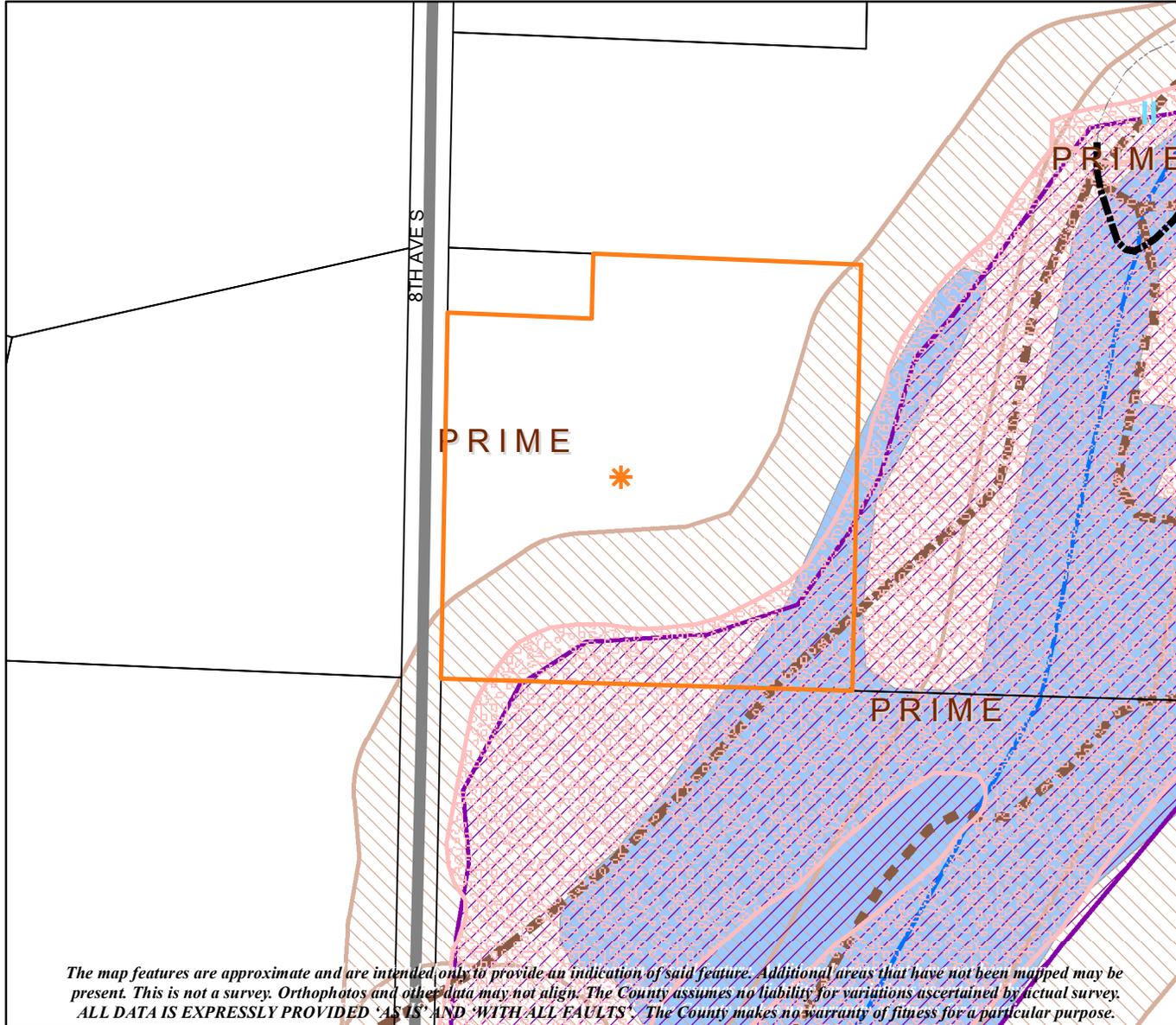


 Pierce County

December 12, 2019

*The map features are approximate and are intended only to provide an indication of said feature. Additional areas that have not been mapped may be present. This is not a survey. Orthophotos and other data may not align. The County assumes no liability for variations ascertained by a actual survey. ALL DATA IS EXPRESSLY PROVIDED 'AS IS' AND 'WITH ALL FAULTS'. The County makes no warranty of fitness for a particular purpose.*

# OS7-19 Albitz & Raj

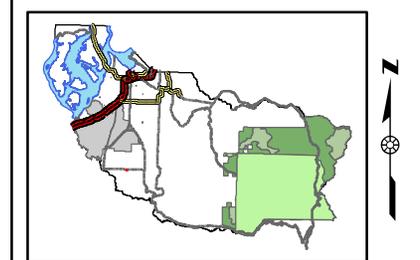


## Map Legend

- Subject Parcel
- Soils
- Wetlands Delineation**
  - Delineated
  - Verified
  - Unverified
- National Wetlands Inventory
- Hydro - Centerlines**
  - Hydro Centerline
  - Pipe
- Priority Habitat/Species
- Possible FW Habitat Areas

Map Document:  
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Scale 1:3,000



January 3, 2020

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# OS7-19 Albitz & Raj



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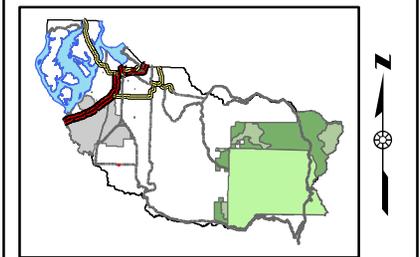
## Map Legend

 Subject Parcel

Orthophoto Date: Summer 2017

Map Document:  
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Scale 1:2,400



 **Pierce County**

December 27, 2019



057-19



2/6/2020

Re-Rate  
No Fee

PIERCE COUNTY  
APPLICATION FOR CLASSIFICATION OR RECLASSIFICATION  
AS OPEN SPACE FOR CURRENT USE ASSESSMENT  
RCW 84.34

RECEIVED  
DEPUTY COUNTY CLERK  
DEPUTY COUNTY TREASURER

OCT 25 2019

#0317282007

File With the County Legislative Authority

Buyers

CUSTOMER SERVICE

Name of Owner(s) Marla Albitz  
Mobandas P Raj  
Mail Address: 35403 8th Ave S  
Roy, WA 98580  
E-Mail: marla.albitz@gmail.com

A site visit must be scheduled for approval  
List two phone #s where you can be reached  
425-463-5765

Is the property gated? If so, provide code: yes, no code, key entry for residence  
but the open space can be walked onto freely.

Parcel Number(s) 0317282007

Property Location Address: 35403 8th Ave S Roy, WA 98580

• Is the property within city limits? Yes  No  If yes, which city? Roy UNINCORPORATED P.C.

• Legal Description: Section 28 Township 17 Range 03 Quarter 22: SW of NW  
of NW of SEC EXC W 30 FT FOR RD ALSO EXC N 100ft of W 250ft  
of SW of NW of NW current use open space farm conserv land  
RCW 84.34 1994 24101 20072 TRNSFD from farm to AG 2592877 1975 8.90AC

• Total Acres of Parcel(s) 8.90 Acres Excluded from Open Space 1 acre

• Detailed description of the excluded area (if any)  
the 1 acre exdusion has 3 outbuildings (Barn, chicken  
house, garage)

• Is the land subject to a lease or agreement which permits any other use than its present use? Yes \_\_\_ No

If yes, attach copy of the lease agreement.

• 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.

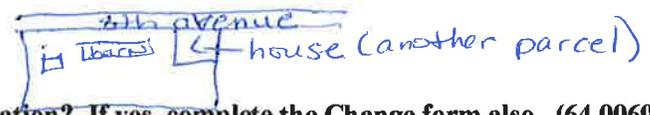
• Describe the present use of the land. use as a yard that will not be developed,  
may use for a few goats, but likely will be on the  
acre near the outbuildings. Land used as tranquil place to

• Describe the present improvements located on the land (house, barn, garage, etc) live.  
The open space has no improvements. The excluded acre  
has existing outbuildings

• 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.

The land was previously used as a cow dairy farm &  
then as a horse farm.

• Include a map or drawing. See instructions on last page.



• Is this a reclassification (transfer) from another tax classification? If yes, complete the Change form also. (64 0060 or 64 0038) previous open space, transfer to open space

NOTICE:

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

**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" 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.
  - (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) above 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 84.34.020.
  - f) Acquisition of property interest 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) (f) (farm homesite).
  - 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 fee interest or a conservation easement for the riparian open space program 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) (i) The discovery that the land was classified under this chapter in error through no fault of the owner.

**AFFIRMATION**

As owner(s) of the land described in this application, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified as Open Space under provision of CH 84.34 RCW, and that the Assessor-Treasurer's office may require pertinent data be periodically submitted as to the continued use of the land. I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

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)

Signatures of all Owner(s) or Contract Purchaser(s):

Date:

Sign maula Albitz Print marla Albitz

10-22-19

Sign [Signature] Print Mohan Raj

10-22-19

## Pierce County instructions and information for 64 0021 Open Space

Open Space is land left in its natural state. No cutting, clearing, building, etc.

**Fees:** (a) The non-refundable application fee of \$1200.00 in unincorporated or \$1450.00 within city limits, must be submitted with application. If within city limits, contact the city to see if they have any additional application fees.

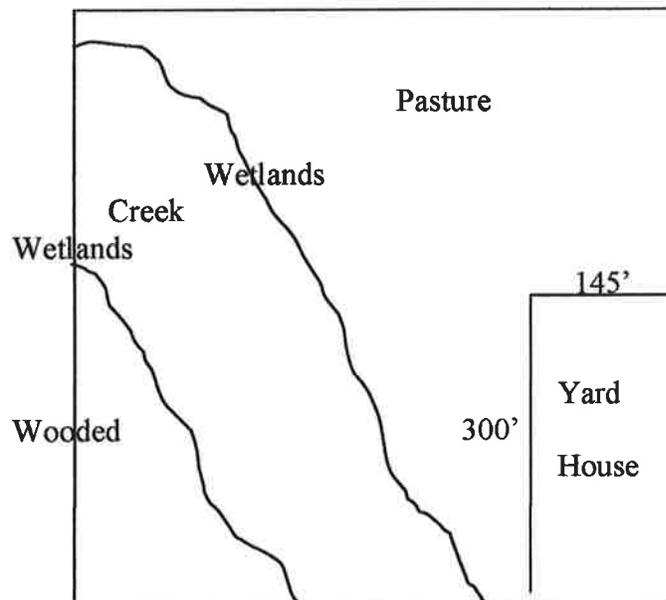
(b) Fee for advertising the final public hearing will be billed and payable prior to recording the final contract. The cost varies depending on length of legal. (Approx. \$50.00)

### Excluded area description

Any areas utilized for residential, or uses other than **Open Space**, such as, house, barn, backyard, garage, garden, business, etc., must be excluded in the application. Typically, at least one acre is excluded but could be more. A detailed description must include a drawing of the entire property with the location of the excluded area/s and dimensions shown. Locations and descriptions of the improvements should be included in the drawing. (See the sample drawing below) If applicant chooses, a surveyor's services may be obtained by the applicant.

### SAMPLE:

WE ARE OR I AM EXCLUDING 1 ACRE FOR OUR OR MY RESIDENTIAL SITE, APPROXIMATELY 300' x 145' IN THE SOUTHEAST CORNER OF PARCEL AS SHOWN ON DIAGRAM.



### Valuation information:

The excluded land and all structures will continue to be valued at market value.

- Applications received  
By Dec 31<sup>st</sup>, this year

If approved, will receive a  
reduced value next year

For property tax  
due the following year

**Submit application, map and fee to:** Pierce County Planning and Land Services Development Center  
2401 S 35<sup>th</sup> St Ste 2, Tacoma WA 98409

Change of Classification  
(Chapters 84.33 and 84.34 RCW)

OCT 25 2019

Tax Code:

County: Pierce CUSTOMER SERVICE

File With County Assessor

Applicant(s) name and address: Marla Albitz Mohandas P Raj 35403 87th Ave S Roy, WA 98580 Phone No: 425-463-5765	Assessor's Parcel or Account No: 0317282007 Auditor's File No. on original application:
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Land subject to this application (legal description):  
 Section 28 Township 17 Range 03 Quarter  
 22: SW of NW of SEC EXC W 30 ft  
 for RD Also EXC N 100 ft for rd also  
 EXC N 100 ft of W 250 ft of SW  
 of NW of NW current use open space 1975 8.90 AC SEC 6 6377 PL

Change of Classification  
(Check appropriate box)

The land is currently classified as Farm and Agricultural land under RCW 84.34.020(2) and I hereby request reclassification as:

- Timber land as provided under RCW 84.34.020(3), unless county has merged their timber land classification into their designated forest land program. (Attach completed form REV 64 0109 or 64 0111 and a timber-management plan)
- Open Space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Forest Land classification under Chapter 84.33 RCW. (Attach completed form REV 62 0021 or 62 0110)
- Farm and Agricultural Conservation land as defined in RCW 84.34.020(8)(a). (Attach completed form REV 64 0021)

The land is currently classified as Farm and Agricultural Conservation land under RCW 84.34.020(8)(a) and I hereby request reclassification to:

- Farm and Agricultural land under RCW 84.34.020(2). (Attach completed form REV 64 0024 or 64 0108)

The land is currently classified as Timber land under RCW 84.34.020(3) and I hereby request reclassification as:

- Forest land classification under Chapter 84.33 RCW. (Attach completed form REV 62 0021 or 62 0110)
- Open Space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Farm and Agricultural land as provided under RCW 84.34.020(2). (Attach completed form REV 64 0024 or 64 0108)

NOTE: If request to change classification is approved, no additional tax, interest, and penalty will be imposed.

Requests to transfer from Forest Land designation under provisions of Chapter 84.33 RCW to Current Use classification under Chapter 84.34 RCW should be made on REV 64 0038.

Attachment:

- REV 62 0021
- REV 62 0110
- Timber Management Plan
- REV 64 0021
- REV 64 0024
- REV 64 0108
- REV 64 0109
- REV 64 0111

## General Information

**RECLASSIFICATIONS are defined in RCW 84.34.070(2) as follows:**

- (2) The following reclassifications are not considered withdrawals or removals and are not subject to additional tax under RCW 84.34.108:
  - (a) Reclassification between lands under RCW 84.34.020(2) and (3);
  - (b) Reclassification of land classified under RCW 84.34.020(2) or (3) or Chapter 84.33 RCW to open space land under RCW 84.34.020(1);
  - (c) Reclassification of land classified under RCW 84.34.020(2) or (3) to forest land classified under Chapter 84.33 RCW; and
  - (d) Reclassification of land classified as open space land under RCW 84.34.020(1)(c) and reclassified to farm and agricultural land under RCW 84.34.020(2) if the land had been previously classified as farm and agricultural land under RCW 84.34.020(2).
- (3) Applications for reclassification shall be subject to applicable provisions of RCW 84.34.035, 84.34.037, 84.34.041, and Chapter 84.33 RCW.
- (4) The income criteria for land classified under RCW 84.34.020(2)(b) and (c) may be deferred for land being reclassified from land classified under RCW 84.34.020(1)(c) or (3), or Chapter 84.33 RCW into RCW 84.34.020(2)(b) or (c) for a period of up to five years from the date of reclassification.

**FARM AND AGRICULTURAL CONSERVATION LAND is defined in RCW 84.34.020(8)(a & b) as follows:**

- (8) "Farm and agricultural conservation land" means either:
  - (a) Land that was previously classified under RCW 84.34.020(2), that no longer meets the criteria and is reclassified under RCW 84.34.020(1)(c); 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.

**And also defined in RCW 84.34.037(2)(c) as follows:**

- (c) Whether granting the application for land applying under RCW 84.34.020(1)(c) will; (i) 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.

Signatures of Owner(s) or Contract Purchaser(s):





Date 10/22/19

### Assessor Use Only

If the parcel(s) subject to this document is considered contiguous, as defined in RCW 84.34.020(6), with other parcels having different ownerships, verify all remaining classified parcels with different ownerships are still:

- Adjoining
- Being managed as part of a single operation
- Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.



**Pierce County**

**Office of the Assessor-Treasurer**

2401 South 35<sup>th</sup> Street, Room 142  
Tacoma, Washington 98409-7498

**MIKE LONERGAN**  
Assessor-Treasurer

This is an estimate for the **land** value only. Values and tax rates, which affect taxes, may change by the time this classification is approved.

**OPEN SPACE: CASE # OS7-19**

**NAME: ALBITZ MARLA & RAJ PAUL**

**PARCEL #(s): 0317282007**

**20 POINTS**

Re-rate "old" Open Space as Open Space PBRs

*SHOWS THE CURRENT REDUCTION*

TAX BASED ON MARKET LAND VALUE	<b>\$2,077.00</b>
TAX BASED ON "old" Open Space VALUE	<b>- \$1,261.00</b>

*SHOWS THE CHANGE TO CURRENT REDUCTION*

TAX BASED ON "old" Open Space VALUE	<b>\$ 1,261.00</b>
TAX BASED ON NEW PBRs VALUE	<b>- \$1,340.00</b>

**INCREASE/DECREASE = \$ 916.00**

**INCREASE /DECREASE : = \$ 79.00**

**2019**  
APPLICATION  
YEAR

**2020**  
IF APPROVED, THIS YEAR  
VALUE CHANGED

**2021**  
PROPERTY TAX  
YEAR