



STAFF REPORT

Date: February 25, 2020

To: Pierce County Planning Commission

From: Chad R. Williams, Senior Planner

Subject: Current Use Assessment Case No. OS3-19

Applicant: Monty & Carrie Koschene

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 keep all 8.9 acres of their vacant parcel in Current Use Open Space. The site is located at 6912 340th Street East, Eatonville vicinity in Council District 3. The site qualifies with three High Priority Resources.

Tax Parcel Description: 0417191035; A POR OF A 25 AC PARCEL PER SEG/COMBO REQUEST FORM # R-90328 FORMERLY A POR OF PARCEL C DBLR 91-10-21-0380 A RE-RECORD OF 88-10-10-0059 DESC AS BEG AT A PT 15 FT S OF NE COR OF SE OF NE TH W 495 FT TO POB TH W 495 FT TH S 846 FT TH NELY 500 FT M/L TH N TO POB EASE OF REC OUT OF 1-021 CURRENT USE OPEN SPACE RCW 84.34 1998 8.9 ACRES 9812230623 SEG C1054JG/CH 11/25/91BO (DC 7-7-97 CK)

Date of Site Visit: February 6, 2020

Physical Characteristics of Property: This site contains gentle slopes from the east to the west and is for the most part in pasture with some scattered hardwoods and evergreens. There are no improvements. The site is fenced.

General Characteristics of Surrounding Area: North: Pasture/Wooded; South: Wooded; East: Residential/Pasture; West: Residential/Pasture/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. 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 prime agricultural soil present on 100% of this site: Kapowsin 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 polygon as identified by Pierce County and Washington Dept. of Fish & Wildlife (WDFW) related to the South Creek tributary just north of the site. The site also contains a portion of a priority habitat polygon identified by WDFW related to the large wetland located to the west. 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 an emergent, and scrub-shrub wetland on this site. 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 (0417191000)) and one parcel to the west (0417191700) that are enrolled in the Farm & Ag 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 8.9-acre site.

OS3-19 Koschene

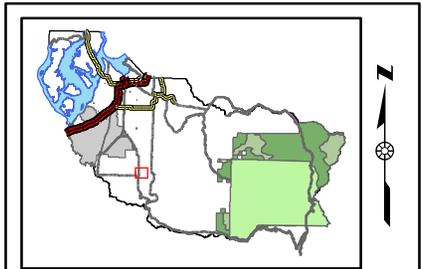


Map Legend

 Subject Parcel

Map Document:
H:\mxd\williams\CUOS2019\OS3-19_vic.mxd

Scale 1:24,000

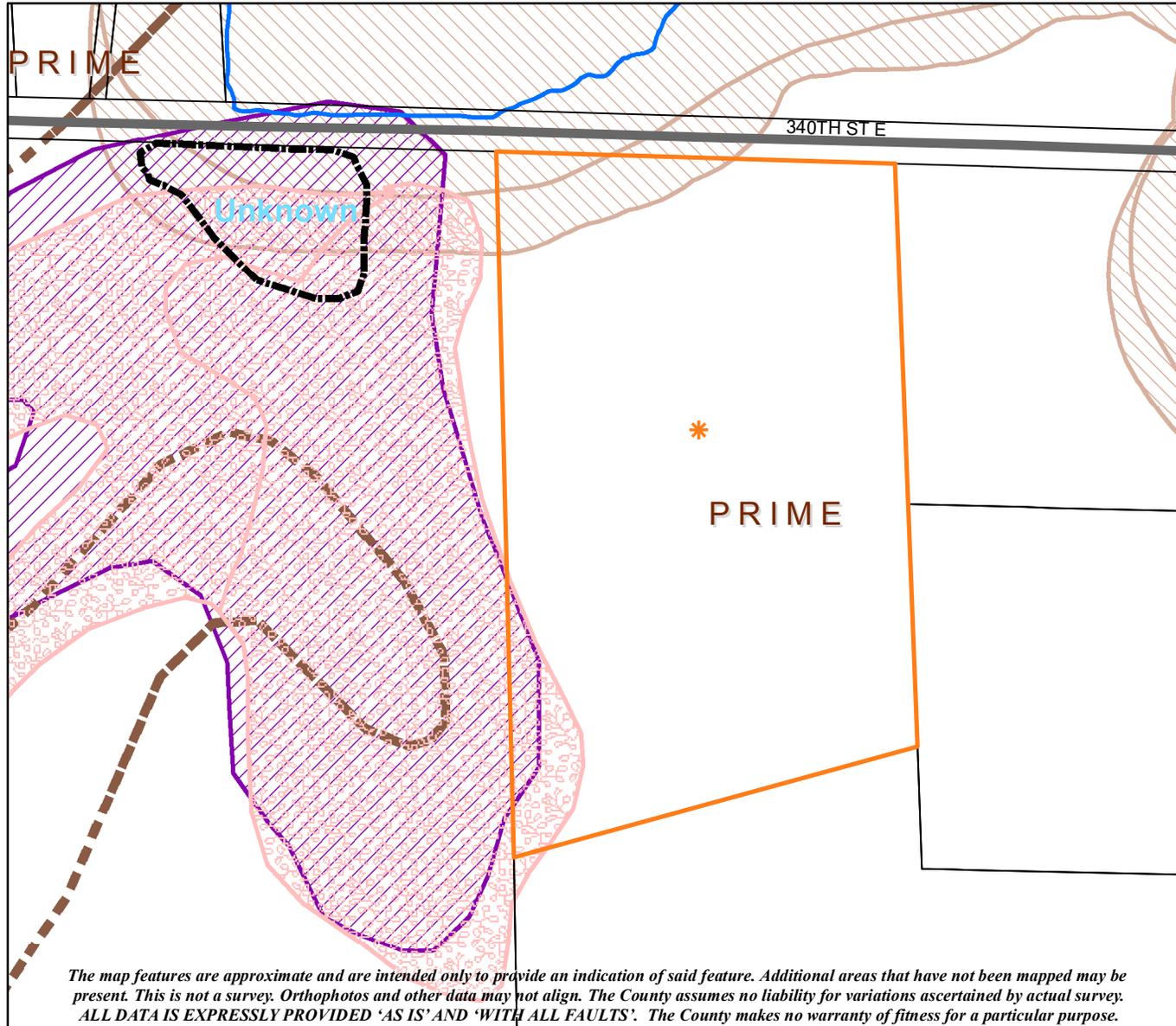


 Pierce County

December 9, 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 actual survey. ALL DATA IS EXPRESSLY PROVIDED AS IS AND WITH ALL FAULTS. The County makes no warranty of fitness for a particular purpose.

OS3-19 Koschene

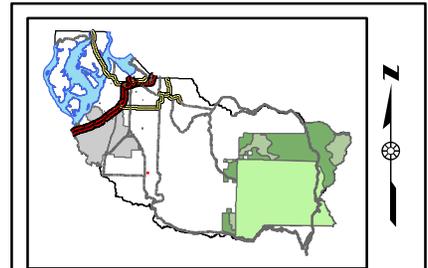


Map Legend

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

Map Document:
H:\mxd\cwilliams\CUOS2019\OS3-19_resource.mxd

Scale 1:2,400

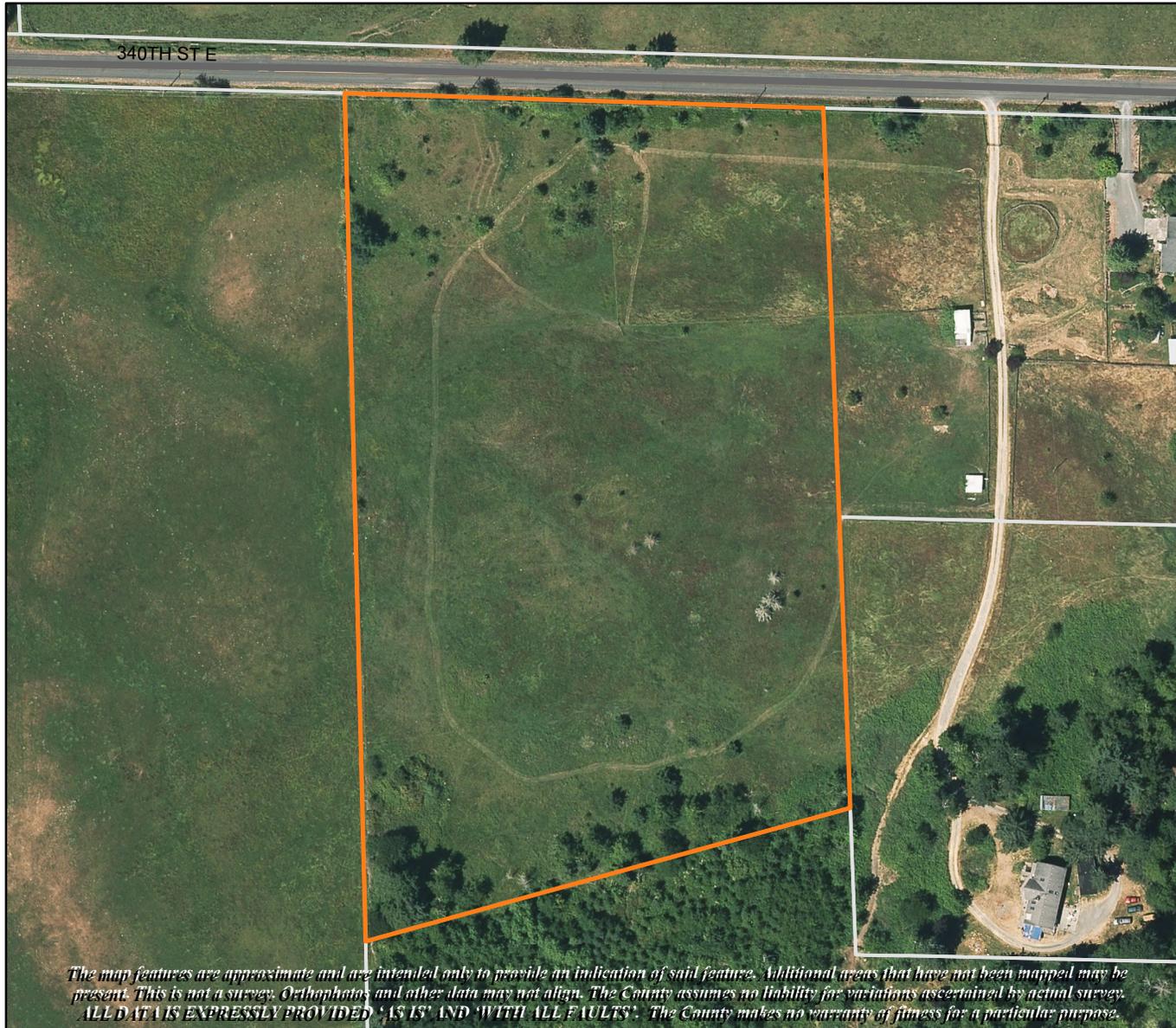


Pierce County

January 2, 2020

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 actual survey. ALL DATA IS EXPRESSLY PROVIDED 'AS IS' AND 'WITH ALL FAULTS'. The County makes no warranty of fitness for a particular purpose.

OS3-19 Koschene



The map features are approximate and are intended only to provide an indication of soil 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 actual survey. ALL DATA IS EXPRESSLY PROVIDED 'AS IS' AND 'WITH ALL FAULTS'. The County makes no warranty of fitness for a particular purpose.

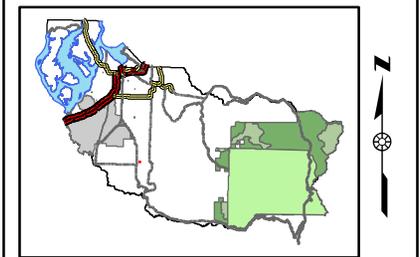
Map Legend

 Subject Parcel

Orthophoto Date: Summer 2017

Map Document:
H:\mxd\cwilliams\CUOS2019\OS3-19_ortho.mxd

Scale 1:2,000



 **Pierce County**

December 26, 2019



053-19

2/6/2020

No Fees
ReRate

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

RECEIVED
ASSESSOR TREASURER

MAR 11 2019

File With the County Legislative Authority

CUSTOMER SERVICE

A site visit must be scheduled for approval

List two phone #'s where you can be reached

Name of Owner(s) Monty + Carrie Koschene

Mail Address: P.O. Box 1485
6912 340th ST. E Eatonville 98328

E-Mail: Koschene@comcast.net

Is the property gated? If so, provide code: NO

425 984 3428

425 260 0192

Parcel Number(s) #0417191035

Property Location Address: 6912 340th ST E. Eatonville, WA 98328

• Is the property within city limits? Yes No If yes, which city? Eatonville

• Legal Description:

• Total Acres of Parcel(s) 9 Acres Excluded from Open Space 0

• Detailed description of the excluded area (if any)

• 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.

Pretty to look at! (Just moved in, not determined)

• Describe the present improvements located on the land (house, barn, garage, etc)

Barn and shed on site already

• 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.

• 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)

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 	Print <u>Marty Koschene</u>	<u>3/16/19</u>
Sign 	Print <u>Carrie Agner-Koschene</u>	<u>3/16/19</u>

No Fee
Rebate

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

File With the County Legislative Authority

Name of Owner(s) Marty + Carrie Koschene
Mail Address: 6912 340th St E
Eatonville WA 98328
E-Mail: Koschene@comcast.net
Is the property gated? If so, provide code: Yes, no code

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

Parcel Number(s) # 0417191029
Property Location Address: 6912 340th St E Eatonville, WA 98382

• Is the property within city limits? Yes X No If yes, which city? EATONVILLE

• Legal Description:

• Total Acres of Parcel(s) 4.5 Acres Excluded from Open Space
• Detailed description of the excluded area (if any)

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

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.

HOUSE, YARD

• Describe the present improvements located on the land (house, barn, garage, etc)

HOUSE, SHED, OUT BUILDING

• 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.

• 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)

NOTICE:

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



Pierce County

Office of the Assessor-Treasurer

2401 South 35th 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 # OS3-19

NAME: KOSCHENE MONTY & CARRIE

PARCEL #(s): 0417191035

20 POINTS

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

SHOWS THE CURRENT REDUCTION

TAX BASED ON
MARKET LAND VALUE **\$1,202.00**

TAX BASED ON "old"
Open Space VALUE **- \$ 104.00**

INCREASE/DECREASE = \$1,098.00

SHOWS THE CHANGE TO CURRENT REDUCTION

TAX BASED ON "old"
Open Space VALUE **\$ 104.00**

TAX BASED ON NEW
PBRs VALUE **- \$ 240.00**

INCREASE /DECREASE : = \$ 136.00

2019
APPLICATION
YEAR

2020
IF APPROVED, THIS YEAR
VALUE CHANGED

2021
PROPERTY TAX
YEAR