



STAFF REPORT

Date: March 24, 2020
To: Pierce County Planning Commission
From: Chad R. Williams, Senior Planner
Subject: Current Use Assessment Case No. OS2-19
Applicant: Vicki Gord

Summary: The applicant is proposing to transfer all 9.61 acres of a parcel from Current Use Farm & Ag to Current Use Open Space. The site is located at 3122 – 64th Avenue East in the Mid County vicinity in Council District 5. The site qualifies with two high priority resources.

Tax Parcel Description: 0320261700; COM AT NE COR OF ROEN ADD TH ON S LI OF 64TH ST E E 260 FT TO POB TH S PAR/W E LI OF ROEN ADD 817.7 FT TH W PAR/W N LI OF NE 260 FT TH S ALG E LI ROEN ADD 472.36 FT TO N LI OF SW OF NE TH ALG SD N LI 496.5 FT TH N PAR/W E LI ROEN ADD TO A PT 100 FT S OF S LI OF 64TH ST E TH S 89 DEG 51 MIN W 68.96 FT TH N 45 DEG 09 MIN 30 SEC W 35.5 FT TH N 02 DEG 09 MIN 30 SEC W 149.98 FT S LI OF 64TH ST E TH W TO POB EXC RD AS ESTAB PER CO COM REC OB CURRENT USE RCW 84.34 AUD FEE #2417688 AGRI 1971 9.61 ACS OUT OF 1/24 SEG K-1363 SF OJ DC10267BL04-18-94CL

Date of Site Visit: March 5, 2020

Physical Characteristics of Property: The site is vacant is fenced and is in pasture. This site gently slopes from west to east with the steepest slopes found in the southwestern portion of the site. There are a couple of mature evergreens also located in the southwestern corner.

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

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

A review of the submitted application identifies two High Priority Resources: Agricultural Lands, and Fish & Wildlife Habitat Conservation Areas. 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 approximately 85% of this site: Kapowsin gravelly loam. Therefore, the property qualifies for five high priority resource points.

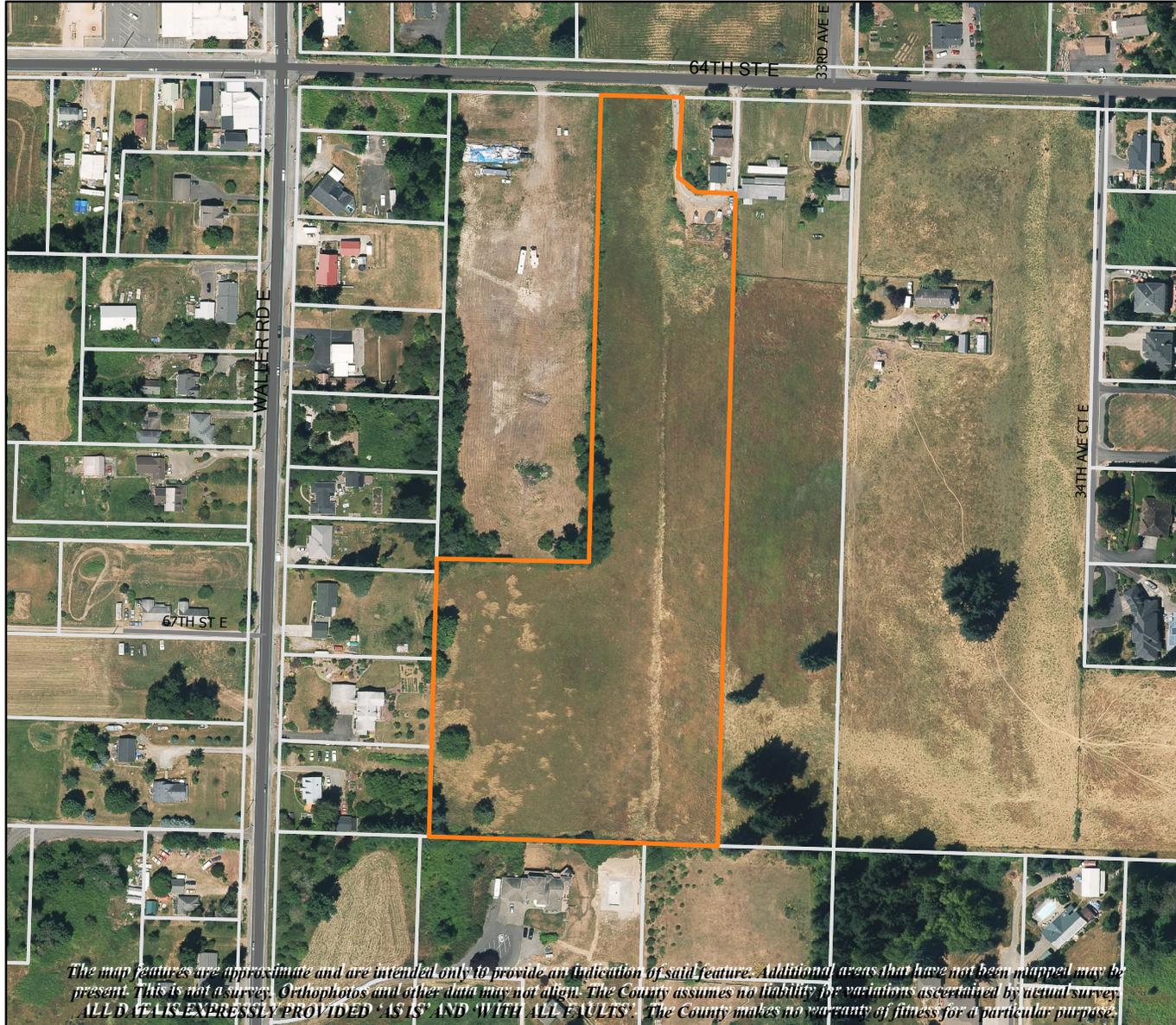
- c. *Fish and Wildlife Habitat Conservation Areas*** - This site contains a habitat polygon as identified by Pierce County related to the regulated streams found north of the site across 64th Street. Therefore, the site qualifies for five high priority resource points for fish and wildlife habitat conservation areas.

Attributes Supporting Current Use Assessment: The site is eligible for 10 Priority Resource points on the 9.61-acre site.

CW:ds

N:\Long Range Planning\CUA\Staff Reports\CUOS2019\OS2-19SR.docx

OS2-19 Gord



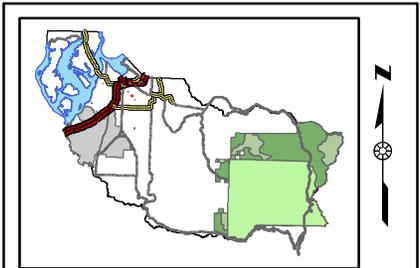
Map Legend

 Subject Parcel

Orthophoto Date: Summer 2017

Map Document:
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Scale 1:3,400

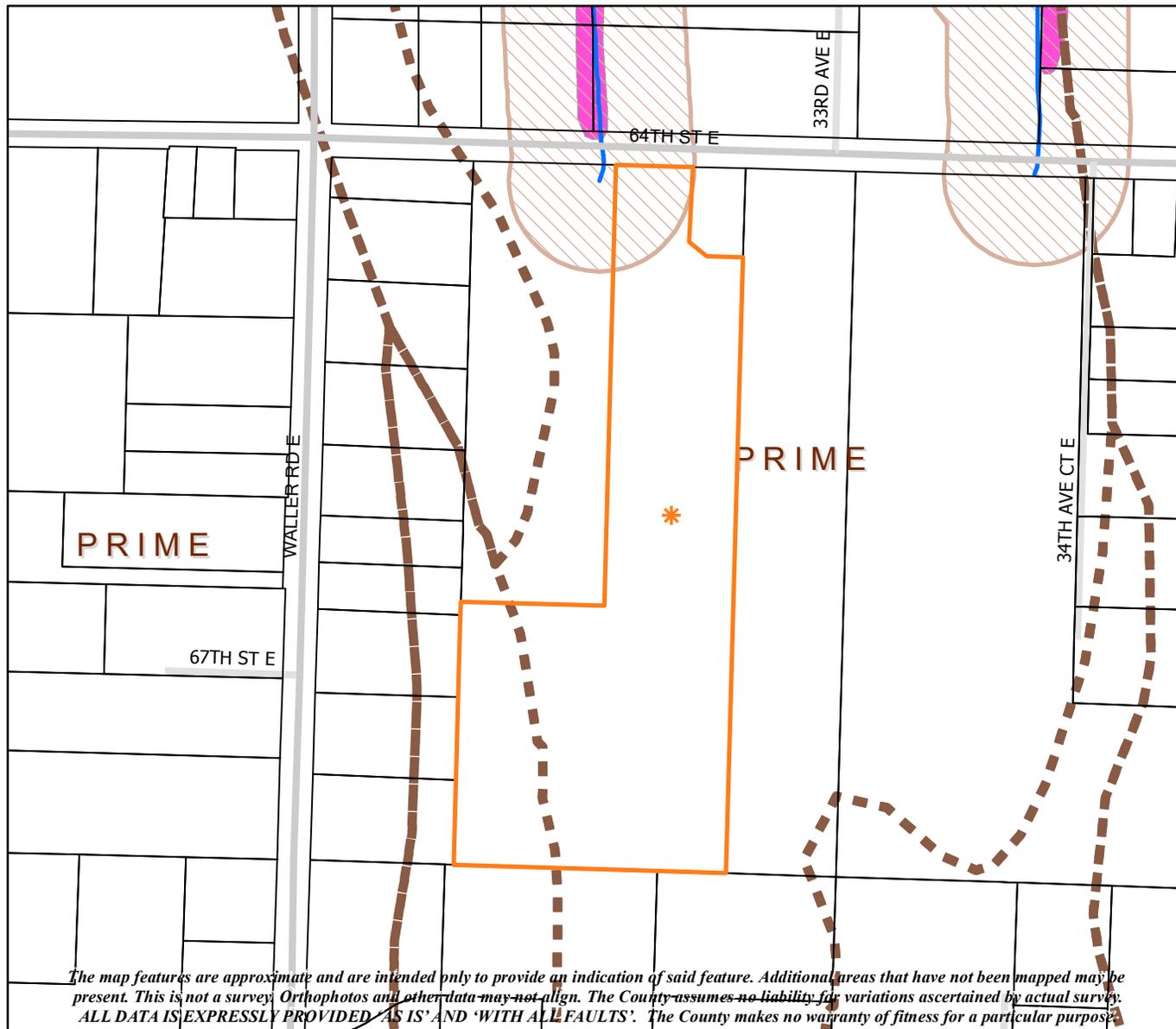


 Pierce County

December 6, 2018

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.

OS2-19 Gord



Map Legend

Subject Parcel

Hydro - Centerlines

Hydro Centerline

Pipe

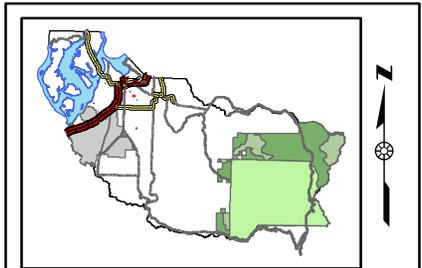
Soils

Possible FW Habitat Areas

Map Document:

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Scale 1:3,600

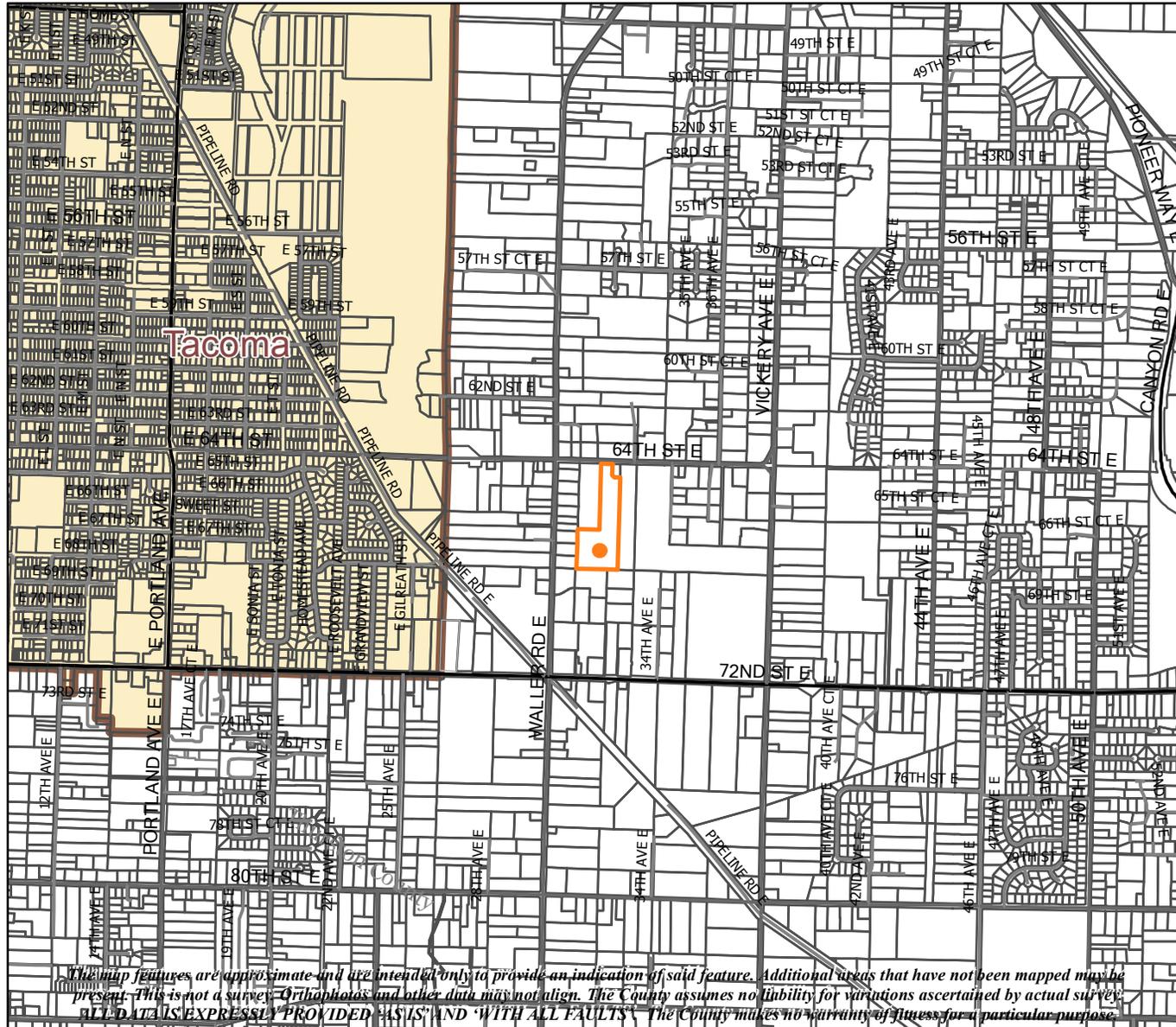


Pierce County

December 31, 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.

OS2-19 Gord

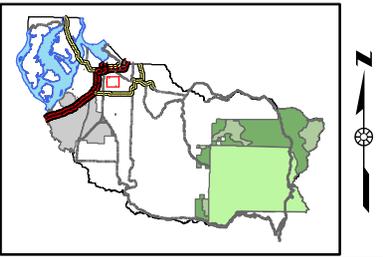


Map Legend

 Subject Parcel

Map Document:
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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 EXPRESSLY PROVIDED "AS IS" AND "WITH ALL FAULTS". The County makes no warranty of fitness for a particular purpose.



052-19



3/2020



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 # OS2-19

NAME: GORD VICKI

PARCEL #(s): 0320261700

10 POINTS

<input checked="" type="checkbox"/> TRANSFER FROM:	<input checked="" type="checkbox"/> Productive Farm & Ag (income required)
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<i>SHOWS THE CURRENT REDUCTION</i>		<i>SHOWS THE CHANGE TO CURRENT REDUCTION</i>	
TAX BASED ON MARKET LAND VALUE	\$ 3,171.00	TAX BASED ON FARM & AGRICULTURE VALUE	\$ 37.00
TAX BASED ON FARM & AGRICULTURAL VALUE	- \$ 37.00	TAX BASED ON NEW PBRS VALUE	- \$ 1,902.00
INCREASE/DECREASE	= \$3,134.00	INCREASE /DECREASE :	= \$ 1,865.00

2019
APPLICATION
YEAR

2020
IF APPROVED, THIS YEAR
VALUE CHANGED

2021
PROPERTY TAX
YEAR

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

05-2

OPEN SPACE LAND MEANS:

- (a) Any land area so designated by a comprehensive land use plan adopted by a city or county.
- (b) Any land area, in which the preservation in its present use would:
- (i) Conserve and enhance natural or scenic resources,
 - (ii) Protect streams or water supply,
 - (iii) Promote conservation of soils, wetlands, beaches or tidal marshes,
 - (iv) Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space,
 - (v) Enhance recreation opportunities,
 - (vi) Preserve historic sites,
 - (vii) Preserve visual quality along highway, road, and street corridor 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 granting authority.
- (c) Or, any land meeting the definition of "farm and agricultural conservation land".

Trees from Farm + Ag

CLIST

Fees: (a) The non-refundable application fee must be submitted with the application. \$1200.00 in unincorporated or \$1450.00 within city limits. Cities may charge an additional fee. Contact your city to inquire.
(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)
(c) If public access is requested or mandatory, signage requirements are available at the Pierce County Planning and Land Services office.

Name of Applicant: VICKI GORD A site visit must be scheduled for approval.
Mail Address: 7121 Waller Rd E List several phone #'s where you can be reached 253-537-3225
Tacoma WA 98443 253 531-9595
E-Mail Address: _____
1. Interest in property: Fee owner _____ Contract Purchaser Other _____
2. Property location: 6905XXX XXX WALLER RD E
3. Is property within city limits? Yes _____ No If yes, which city? _____
4. Assessor's parcel #(s): 0320261700
5. (a) Total acreage of parcel(s): 9.61 (b) Total acreage of unqualified or excluded areas: _____
6. Legal description of land to be classified Open Space: (may attach copy) Copy attached
7. Legal or detailed description of area excluded (if any) from Open Space classification in 5(b) (may attach copy) none
8. Describe the present improvements on this property: (buildings, etc.) none
9. Is this land subject to a lease or agreement, which permits any other use than it's present use? Yes _____ No
If yes, attach copy of the lease agreement.
10. Include a Map or Drawing of the Parcel(s), including location of excluded areas and all structures, etc.
11. Is this a reclassification (transfer) under 84.34.070 or 84.33? If yes, complete form 64.0060 or 64.0038.

STATEMENT OF ADDITIONAL TAX, INTEREST AND PENALTY DUE UPON REMOVAL OF CLASSIFICATION

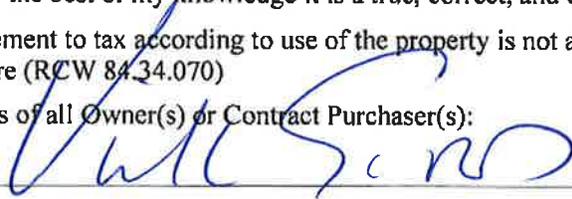
1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county Treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - (a) The difference 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, plus
 - (c) A penalty of 20% shall be applied to the amount determined in (a) & (b) above if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal process, or except as a result of those conditions listed in (2) below
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. For purposes of this subsection (6)(1), "fault" means a knowingly false or misleading statement, or other act or omission not in good faith, that contributed to the approval of classification under this chapter or the failure of the assessor to remove the land from classification under this chapter.
(ii) For purposes of this subsection (6), the discovery that land was classified under this chapter in error through no fault of the owner is not the sole reason for removal of classification pursuant to subsection (1) of this section if an independent basis for removal exists. Examples of an independent basis for removal include the owner changing the use of the land or failing to meet any applicable income criteria required for classification under this chapter.

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:

2-5-19

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

Assessor-Treasurer electronic Property Information Profile

Parcel Summary for 0320261700

01/27/2019 01:42 PM



<p>Property Details</p> <p>Parcel Number: 0320261700 Site Address: XXX WALLER RD E Account Type: Real Property Category: Land and Improvements Use Code: 8300-CU FARM & AGRI RCW 84.34 CURRENT USE</p>	<p>Taxpayer Details</p> <p>Taxpayer Name: GORD VICKI Mailing Address: 7121 WALLER RD E TACOMA WA 98443-1336</p>
<p>Appraisal Details</p> <p>Value Area: P16 Appr Acct Type: Residential Business Name: Last Inspection: 05/03/2012 - Physical Inspection</p>	<p>Assessment Details</p> <p>2018 Values for 2019 Tax</p> <p>Taxable Value: 3,185 Assessed Value: 274,000 Special Use: Agricultural</p>
<p>Related Parcels</p> <p>Group Account Number: n/a Mobile/MFG Home and Personal Property parcel(s) located on this parcel: n/a Real parcel on which this parcel is located: n/a</p>	
<p>Tax Description</p> <p>Section 26 Township 20 Range 03 Quarter 12 : COM AT NE COR OF ROEN ADD TH ON S LI OF 64TH ST E E 260 FT TO POB TH S PAR/W E LI OF ROEN ADD 817.7 FT TH W PAR/W N LI OF NE 260 FT TH S ALG E LI ROEN ADD 472.36 FT TO N LI OF SW OF NE TH ALG SD N LI 496.5 FT TH N PAR/W E LI ROEN ADD TO A PT 100 FT S OF S LI OF 64TH ST E TH S 89 DEG 51 MIN W 68.96 FT TH N 45 DEG 09 MIN 30 SEC W 35.5 FT TH N 02 DEG 09 MIN 30 SEC W 149.98 FT S LI OF 64TH ST E TH W TO POB EXC RD AS ESTAB PER CO COM REC OB CURRENT USE RCW 84.34 AUD FEE #2417688 AGRI 1971 9.61 ACS OUT OF 1/24 SEG K-1363 SF OJ DC10267BL04-18-94CL</p>	

I acknowledge and agree to the prohibitions listed in RCW 42.56.070(9) against releasing and/or using lists of individuals for commercial purposes. Neither Pierce County nor the Assessor-Treasurer warrants the accuracy, reliability or timeliness of any information in this system, and shall not be held liable for losses caused by using this information. Portions of this information may not be current or accurate. Any person or entity who relies on any information obtained from this system does so at their own risk. *All critical information should be independently verified.*

Pierce County Assessor-Treasurer
Mike Lonergan
 2401 South 35th St Room 142
 Tacoma, Washington 98409
 (253)798-6111 or Fax (253)798-3142
www.piercecountywawashington.org/atr

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WEBSITE INFORMATION

- Privacy Policy
- Copyright Notices

Assessor-Treasurer Electronic Property Information Profile

Parcel Map for 0320261700

02/05/2019 12:25 PM



Property Details Parcel Number: 0320261700 Site Address: XXX WALLER RD E Account Type: Real Property Category: Land and Improvements Use Code: 8300-CU FARM & AGRI RCW 84.34 CURRENT USE	Taxpayer Details Taxpayer Name: GORD VICKI Mailing Address: 7121 WALLER RD E TACOMA WA 98443-1336
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Spatial Services |

For additional mapping options, visit [Public GIS](#)

RTSQ Maps: [Normal \(200 Scale\)](#) | [Detailed \(100 Scale\)](#)

I acknowledge and agree to the prohibitions listed in RCW 42.56.070(9) against releasing and/or using lists of individuals for commercial purposes. Neither Pierce County nor the Assessor-Treasurer warrants the accuracy, reliability or timeliness of any information in this system, and shall not be held liable for losses caused by using this information. Portions of this Information may not be current or accurate. Any person or entity who relies on any information obtained from this system does so at their own risk. **All critical information should be independently verified.**

Pierce County Assessor-Treasurer
 Mike Lonergan
 2401 South 35th St Room 142
 Tacoma, Washington 98409
 (253)798-6111 or Fax (253)798-3142
www.piercecountywa.org/atr

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EXHIBIT "A"

COMMENCING AT THE NORTHEAST CORNER OF ROEN ADDITION, ACCORDING TO THE PLAT THEREOF RECORDED IN BOOK 13 OF PLATS, PAGE 15, RECORDS OF PIERCE COUNTY AUDITOR, IN THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 26, TOWNSHIP 20 NORTH, RANGE 3 EAST, W.M.;

THENCE ON THE EAST LINE OF SAID ADDITION, SOUTH 837.7 FEET TO THE TRUE POINT OF BEGINNING FOR THIS DESCRIPTION;
THENCE CONTINUING ON SAID EAST LINE AND EXTENSIONS THEREOF, SOUTH 472.36 FEET TO THE SOUTH LINE OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER;
THENCE ON SAID SOUTH LINE, EAST 496.5 FEET;
THENCE PARALLEL WITH THE SAID EAST LINE OF ROEN ADDITION AND EXTENSION THEREOF, NORTH 1314.77 FEET TO THE NORTH LINE OF SAID SUBDIVISION;
THENCE ON SAID NORTH LINE, WEST 236.5 FEET TO A POINT 260 FEET EAST OF THE NORTHEAST CORNER OF ROEN ADDITION;
THENCE PARALLEL WITH THE EAST LINE OF ROEN ADDITION, SOUTH 837.7 FEET;
THENCE PARALLEL WITH THE NORTH LINE OF SAID SUBDIVISION, WEST 260 FEET TO THE TRUE POINT OF BEGINNING;

EXCEPT THE NORTH 20 FEET FOR EAST 64TH STREET;

ALSO EXCEPT LOT 1 OF PIERCE COUNTY SHORT PLAT NO. 76-230, AS RECORDED ON MAY 7, 1976 AND FILED IN VOLUME 8 OF SHORT PLATS, PAGE 100, RECORDS OF PIERCE COUNTY AUDITOR;

SITUATE IN THE COUNTY OF PIERCE, STATE OF WASHINGTON.

Change of Classification
(Chapters 84.33 and 84.34 RCW)

Tax Code: _____
County: _____

File With County Assessor

<p>Applicant(s) name and address: VICKI GORD 7121 Waller Rd E Tacoma, WA 98443</p> <p>Phone No: <u>253-531-9595</u></p> <p>Land subject to this application (legal description): Section 26 Township 20 Range 03 Quarter 12 (see attached)</p>	<p>Assessor's Parcel or Account No: <u>0320261700</u></p> <p>Auditor's File No. on original application: <u>2417688</u></p>
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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:

- | | | | |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
| <input checked="" type="checkbox"/> REV 62 0021 | <input type="checkbox"/> REV 64 0021 | <input type="checkbox"/> REV 64 0108 | <input type="checkbox"/> REV 64 0111 |
| <input type="checkbox"/> REV 62 0110 | <input type="checkbox"/> REV 64 0024 | <input type="checkbox"/> REV 64 0109 | |
| <input type="checkbox"/> Timber Management Plan | | | |

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 2/25/19

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.