JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

CONSENT AGENDA REQUEST

TO:

Board of County Commissioners

Philip Morley, County Administrator

FROM:

Stacie Hoskins, Interim Director/Planning Manager

Zoe Ann Lamp, AICP, Associate Planner, DRD Lead

DATE:

March 19, 2012

SUBJECT:

Current Use Assessment: The request is to enroll approximately 16.17 acres into the Open

Space Tax Program - Open Space Land. The three subject parcels total approximately 18.17

acres. Applicant/Property Owner: Chiggers L. Stokes Case # MLA11-00042/CUA11-00001

ATTACHED:

1) Hearing Examiner Report and Recommendation

2) Development Review Division Staff Report to the Hearing Examiner

3) Open Space Current Use Tax Assessment Worksheet

4) Treasurers Certificate of Taxes Paid on Real Property

5) Open Space Tax Agreement

STATEMENT OF ISSUE:

The applicant owns three parcels for a total of 18.17 acres at 2674 Dowans Creek Rd., Forks, WA. A Grant Deed of Conservation Easement recorded on May 6, 2010 under AFN 551633 between Chiggers L. Stokes, aka Richard L. Stokes and the North Olympic Land Trust restricts development in perpetuity. The applicant wishes to place 16.17 acres in current use taxation assessment as Open Space/Open Space under the provisions of RCW 84.34 and Resolution # 82-91.

ANALYSIS/STRATEGIC GOALS/PROS and CONS:

The Jefferson County Hearing Examiner conducted an Open Record Public Hearing on February 14, 2012 considering the request of Chiggers L. Stokes to transfer 16.17 acres to Open Space Open Space under provisions of RCW 84.34 and Resolution # 82.91.

The heart of the analysis for an application under the Open Space Tax Program is the Public Benefit Rating System. The Hearing Examiner reviewed the staff report, testimony and the Public Benefit Rating System worksheet and concurred with the staff evaluation and assignment of 12 points for the public benefit rating.

ALTERNATIVES:

The requested action is a Board of Commissioners legislative action to approve the applicant's request to transfer and designate 16.17 acres for current use tax assessment as Open Space Open Space, remand to the Hearing Examiner, or deny the application.

FISCAL IMPACT/COST-BENEFIT ANALYSIS:

In exchange for transferring and designating the 16.17 acres for current use assessment, the property owner

will receive a benefit of reduced property taxes; the public will benefit in long-term open space of the subject property.

The Public Benefit Rating of 12 points provides a Current Use Value of 10% of market value for the 16.17 acres enrolled in the Open Space Open Space program.

RECOMMENDATION:

Per the recommendation of the Jefferson County Hearing Examiner, approval is recommended subject to the applicant's compliance with conditions and entering into an Open Space Taxation Agreement with the Jefferson County Board of Commissioners and recorded at the expense of the applicant.

REVIEWED BY:

Philip Morley, County Administrator

Date

3/15/12

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When Recorded Return to:
Jefferson County
Department of Community Development
621 Sheridan Street
Port Townsend, WA 98368

OPEN SPACE TAXATION AGREEMENT CH.84.34 RCW

(To be used for "Open Space", "Timber Land" Classification or "Reclassification" Only)

Grantor(s): Jefferson County

N/A

Grantee(s): Chiggers L. Stokes

Legal Description: S6 T27 R12W TAX 15 WITH EASE (less one-acre homesite) TAX 23 WITH EASE (less one-acre homesite) TAX 24 WITH EASE

Assessor's Property Tax Parcel or Account Number:

712064008, 712064014, 712064015

Reference Numbers of Documents Assigned or Released:

This agreement between Chiggers L. Stokes hereinafter called the "Owner", and Jefferson County hereinafter called the "Granting Authority". Whereas the owner of the above described real property having made application for classification of that property under the provisions of CH 84.34 RCW.

And whereas, both the owner and granting authority agree to limit the use of said property, recognizing that such land has substantial public value as open space and that the preservation of such land constitutes an important physical, social, esthetic, and economic asset to the public, and both parties agree that the classification of the property during the life of this agreement shall be for:

X Open Space Land ☐ Timber Land

Now, therefore, the parties, in consideration of the mutual covenants and conditions set forth herein, do agree as follows:

- During the term of this agreement, the land shall be used only in accordance with the preservation of its classified use.
- 2. No structures shall be erected upon such land except those directly related to, and compatible with, the classified use of the land.
- 3. This agreement shall be effective commencing on the date the legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.
- 4. This agreement shall apply to the parcels of land described herein and shall be binding upon the heirs, successors and assignees of the parties hereto.
- 5. Withdrawal: The land owner may withdraw from this agreement if, after a period of eight years, he or she files a request to withdraw classification with the assessor. Two years from the date of that request the assessor shall withdraw classification from the land, and the applicable taxes and interest shall be imposed as provided in RCW 84.34.070 and 84.34.108.
- 6. **Breach**: After the effective date of this agreement, any change in use of the land, except through compliance with items (5), (7), or (9), shall be considered a breach of this agreement, and shall be subject to removal of classification and liable for applicable taxes, penalties, and interest as provided in RCW 84.34.080 and RCW 84.34.108.

- 7. A breach of agreement shall not have occurred and the additional tax shall not be imposed if removal of classification 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 in anticipation of the exercise of such power and having manifested its intent in writing or by other official action.
 - (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 disallowing the present use of such land.
 - (e) Transfer of land to a church when such land would qualify for 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 84.34108(5)(f).
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d).
- 8. The county assessor may require an owner to submit data relevant to continuing the eligibility of any parcel of land described in this agreement.
- 9. Reclassification as provided in Chapter 84.34 RCW.

This agreement shall be subject to the following conditions:

SEE ATTACHED EXHIBIT "A"

It is declared that this agreement specifies the classification and conditions as provided for in CH.84.34 RCW and the conditions imposed by this Granting

DATED _____ JEFFERSON COUNTY **BOARD OF COMMISSIONERS** Phil Johnson, Member John Austin, Chair David Sullivan, Member As the owner(s) of the herein described land I/we indicated by my/our signature(s) that I am/we are aware of the potential tax liability and hereby accept the classification and conditions of this agreement. DATED March 1, 2012 Chiggers L. Stokes (Must be signed by all owners) Date signed agreement received by Legislative Authority:

Authority. This agreement to tax according to the use of the property may be

annulled or canceled at any time by the Legislature.

Exhibit A

- 1. As required in Part I, Section 1, B of Resolution 82-91, prior to approval, the applicant shall provide certification of "no delinquent property tax" issued by the Jefferson County Treasurer. Approval will be denied if the landowner has failed to satisfy any judgments Jefferson County has obtained against the landowner, or if the landowner owes any fee to Jefferson County, or has failed to pay traffic fines or penalties of the Jefferson County District Court.
- 2. The applicant shall enter into an Open Space Taxation Agreement with the Jefferson County Board of County Commissioners. The executed agreement shall be recorded at the expense of the applicant.
- 3. Any compensating tax due at the time of the transfer shall be paid in full.