

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

OPEN SPACE LAND MEANS:

- (a) Any land area so designated by a comprehensive land use plan adopted by a city or county authority, or
- (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".

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: _____ A site visit must be scheduled for approval.
Mail Address: _____ List several phone #s where you can be reached _____
E-Mail Address: _____

1. Interest in property: Fee owner _____ Contract Purchaser _____ Other _____

2. Property location: _____

3. Is property within city limits? Yes _____ No _____ If yes, which city? _____

4. Assessor's parcel #(s): _____

5. (a) Total acreage of parcel(s): _____ (b) Total acreage of unqualified or excluded areas: _____

6. Legal description of land to be classified Open Space: (may attach copy) _____

7. Legal or detailed description of area excluded (if any) from Open Space classification in 5(b)(may attach copy) _____

8. Describe the present improvements on this property: (buildings, etc.) _____

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.
 - (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) (e) (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:

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

	CATEGORIES										POINT SYSTEM
PRIORITY RESOURCE Note: A minimum of three priority resource points are necessary to qualify under the PBRS and not greater than 15 points are allowed	<u>High Priority</u> Agricultural Lands Critical Salmon Habitat Fish & Wildlife Habitat Conservation Areas Marine Waters Prairie Land Streams Wetlands, Estuaries & Tidal Marshes Wooded Areas										5 points each
	<u>Medium Priority</u> Aquifer Recharge Areas Archaeological Sites Flood Hazard Areas Historic Landmark Sites Lakes Private Open Space Passive Recreation Privately Owned and Operated Recreational Facilities Private Trails & Corridors										3 points each
	<u>Low Priority</u> Landslide & Erosion Hazard Areas (Steep Slopes) Private Parks & Private Golf Courses w/Developed Facilities Scenic View Points & Corridors Seismic Hazard Areas Volcanic Hazard Areas										1 point each
BONUS	Public Access Granted (Note: Some priority resource categories require public access.)										5 points
	Conservation/Historic Easement Granted in Perpetuity (forever)										10 points
	Site Within a Designated Urban Growth Area (UGA) or the Comprehensive Urban Growth Area (CUGA)										5 points
	Site is Adjacent to (abuts) or Creates Linkage with Another Open Space Parcel										5 points
SUPER BONUS	Properties with at least five priority resource points and which allow a degree of public access appropriate to the sensitivity of the resource(s) and which Provide a qualifying conservation easement in perpetuity.										25 points
Points	0-2	3	6	9	12	15	18	20	25+		
% Reduction of Market Value	0%	20%	30%	40%	50%	60%	70%	80%	90%		

➤ **Applications received by Dec 31st, this year**

➤ **If approved, will receive an Open Space value next year**

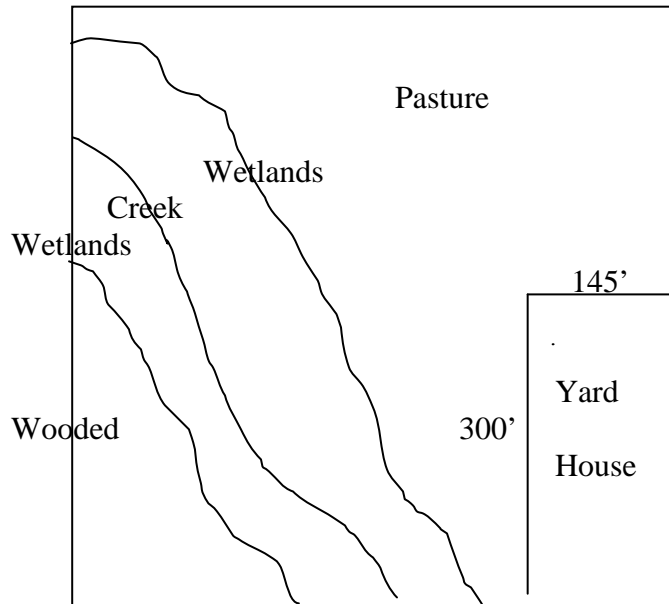
➤ **For property tax due the following year**

**Example of -
Excluded area description** (#7 on the application):

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:

EXCLUDING 1 ACRE FOR 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.