

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

File With the County Legislative Authority

<p>Name of Owner(s) _____</p> <p>Mail Address: _____</p> <p>E-Mail: _____</p> <p>Is the property gated? If so, provide code: _____</p>	<p>A site visit must be scheduled for approval</p> <p>List two phone #s where you can be reached</p>
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Parcel Number(s) _____

Property Location Address: _____

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

• Legal Description:

• Total Acres of Parcel(s) _____ 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 ____

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.

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

• 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 _____

Sign _____ Print _____

	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%		

Pierce County instructions and information for 64 0021 Open Space

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

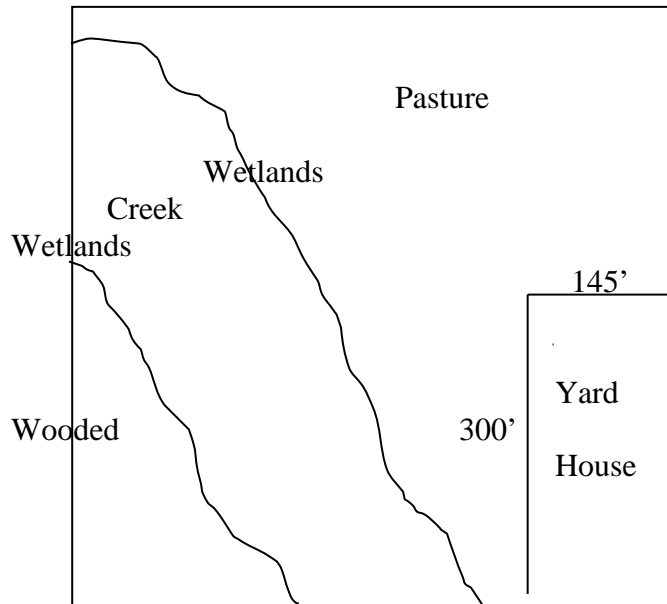
Fees: (a) The non-refundable application fee of \$1200.00 in unincorporated or \$1450.00 within city limits, must be submitted with application. If within city limits, contact the city to see if they have any additional application fees.
(b) Fee for advertising the final public hearing will be billed 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 31st, 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 35th St Ste 2, Tacoma WA 98409