



KITSAP COUNTY ASSESSOR

Jim Avery

614 Division Street MS-22
Port Orchard WA 98366

Phone: (360) 337-7160

Fax: (360) 337-4874

Michael Eastman

Chief Deputy

MEMORANDUM

TO: Kitsap County Planning Commission

FROM: Jim Avery, Kitsap County Assessor

DATE: October 21, 2009

SUBJECT: Current Use Open Space Classification

Background Information:

Linda Bothwell has submitted an application to have 1.24 acres classified as Current Use Open Space. The property is identified as parcel number 012501-4-020-1005, in Section 01, Township 25, Range 1 West. The zoning is rural residential, one dwelling unit per five acres. The parcel is 2.24 acres in size and is located on Page Road NW, in Central Kitsap County.

Washington State law provides property tax relief for properties that meet certain use requirements and will be kept in current use classification. This law allows taxable value of a parcel to be based on its use, rather than market value.

Discussion:

The land is eligible for Open Space classification under the following qualification criteria set down by the State of Washington Open Space Act:

High Priority Resources

Aquifer Recharge Areas

Low Priority Resources

Steep Slopes

Additional Tax:

Additional tax may be due when either a portion or all of the property is removed from the Current Use Open Space classification. Additional tax equals the difference between the tax paid under the classification and the tax at true and fair market value for the current year and the last seven years, plus interest at 1% per month. An additional 20% penalty is also imposed if the property is classified less than ten years and two years notice of withdrawal is not supplied or if there is a change of use.

Recommendation:

This parcel has two priority resources; it is located in a Category 2 Aquifer Recharge Area and it has very steep slopes.

The Kitsap County Assessor recommends approval of 1.24-acres for Current Use Open Space classification. This property qualifies for a 50% tax reduction. Approval, subject to the following conditions:

Conditions:

1. A Land Use Agreement shall be established between the owner and the Granting Authority specifying the conditions. Should the owner sign the agreement, it shall be understood that the owner will comply with the conditions. Failure to comply with said conditions shall be basis for withdrawal of the current use designation, in which case the land shall be subject to the penalty tax referred to in RCW 84.34 and assessed at true market value.
2. This Agreement and any additional agreement(s) may be modified for the purpose of improving the original intent of the agreement(s). Any new agreement must have the consent of the owner and the Granting Authority. If a new agreement is not made, the original and additional agreement(s) shall remain in force. This statement does not release the owner of responsibility to comply with the above conditions.
3. Upon approval, current use taxation would commence in compliance with WAC 458-30-120.
4. Landowner does not wish to allow public access.

A sign shall be posted that states the following:

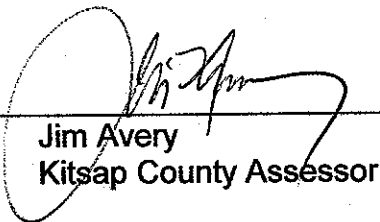
This property is classified as Open Space pursuant to the State Open Space Act of 1970 (RCW 84.34). Property is environmentally sensitive. Hunting, littering, excessive noise, cutting of vegetation or any action that may endanger the animal or plant life on this property is strictly prohibited. Violators will be removed.

**Example: John Doe, Owner
Address
Phone Number**

Kitsap County Assessor

5. There shall be no motorized vehicles, such as dirt bikes, allowed on the site.
6. There shall be no clearing of vegetation in areas designated "Open Space."
7. There shall be no hunting, fishing or trapping.
8. Camping shall not be allowed.
9. There shall be no smoking, campfire or firearms on the site.
10. There shall be no mining, storage or excavation of materials.
11. There shall be no dumping of chemicals, liquids, wastes, trash or junk that might deteriorate the natural character of the land (or pollute the water supply).
12. The open space classification for this land will continue as long as it is primarily devoted to and used for the purpose of protecting wildlife habitat. The Granting Authority will remove classification if dedication to this purpose ceases to exist.

By



Jim Avery
Kitsap County Assessor

TAX SHIFT CALCULATIONS

Owner
 Tax Account
 Type ("X")
 Current Use Acres
 Total Acreage
 Land Market Value
 Homesite Acreage
 Homesite Market Value
 Open Space Land Reduction Factor
 Farm Land Value
 Timberland AV
 Improvement Value
 Taxes based a on levy rate of
 Tax Year

Bothwell, Linda		
012501-4-020-1005		
Timber	Farm	Land
0.00	0.00	1.24
2.24		
\$391,470		
1.00	acre(s)	
\$92,000		
50%		
\$0		
\$0		
\$105,460		
9.568383000		
2009		

Taxable Value				Tax Year 2009	
				Value	Tax
CURRENT	Land			391,470	
	Improvements			105,460	
	Total				496,930
	Taxes				4,754.82
PROPOSED	Homesite	Ac	Value	92,000	
		1.00	\$92,000		
	CU Timber	Ac	Rate	0	
		0.00	\$0		
	CU Farm & Agricultural	Ac	Value	0	
		0.00	\$0		
	CU General	Ac	Value	149,735	
		1.24	\$299,470		
	Improvements			105,460	
	Total				347,195
Taxes					3,322.09
Difference				149,735	1,432.72
Owner's Taxes DECREASE By				\$1,433	
Total Tax Shift				\$1,433	

	Acreage	=	Total Land AV
<i>Total Land in the Parcel is:</i>	2.24	=	\$391,470
<i>Subtract out the Homesite:</i>	1.00	=	\$92,000

<i>= the \$ amount of Current Use Application to be Adjusted:</i>	\$299,470
<i>Minus Open Space Assessed Value</i>	- \$149,735

<i>that Difference is :</i>	\$149,735
<i>At the 2009 Tax Rate of :</i>	9.568383000
<i>= the Tax Shift :</i>	\$1,433

VICINITY MAP
012501-4-020-1005
Bothwell



Kitsap County, WA

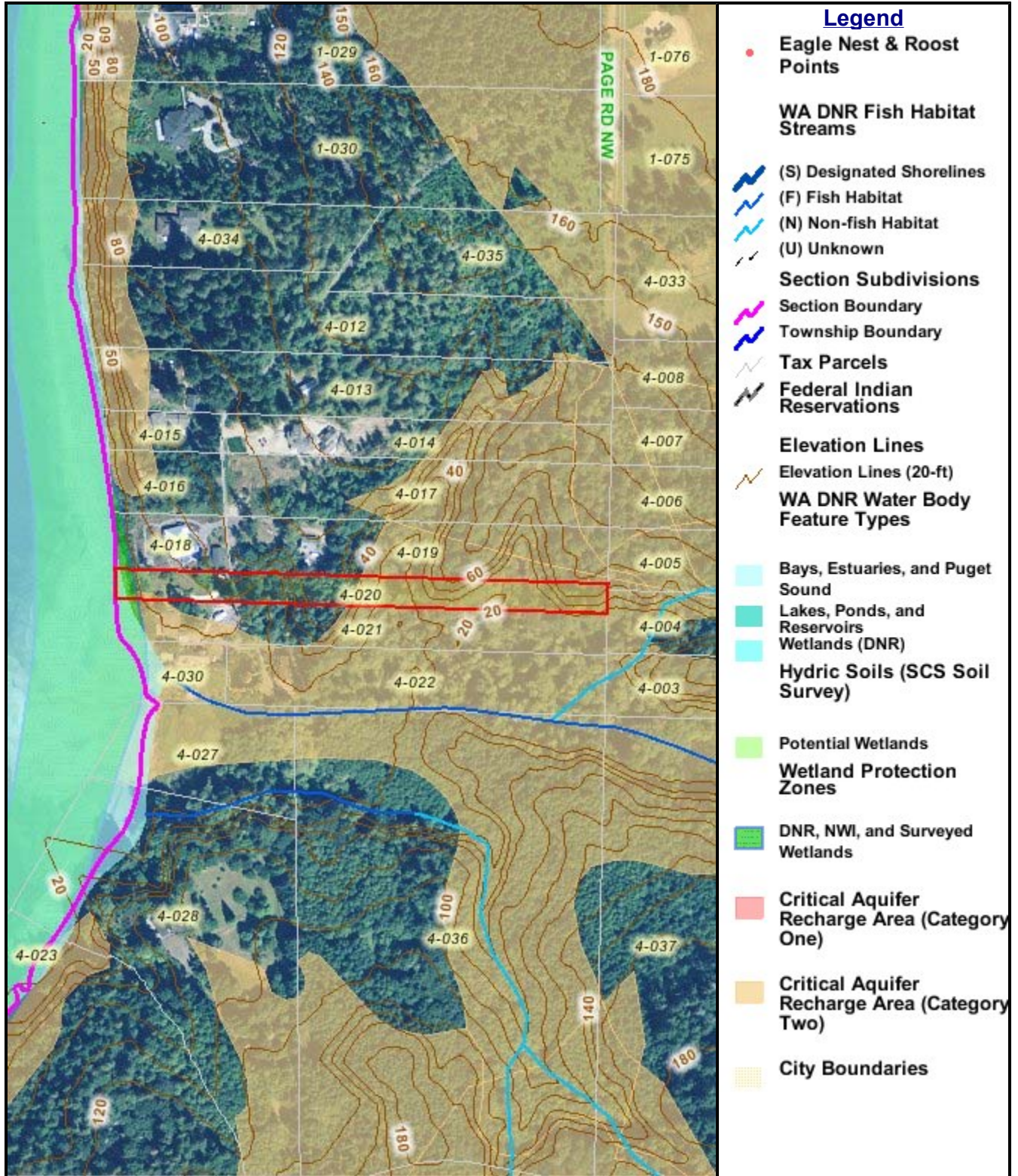


Account Number	012501-4-020-1005	Mailing City/State/Zip Code	LIVINGSTON TX 77399
Account ID	1216357	Sec-Twn-Rng	SE 01-25-1W
Tax Payer	BOTHWELL LINDA H	Land Account ID	1216357
Property Address	NO CONFIRMED SITE ADDRESS ON RECORD	Land Account Number	012501-4-020-1005
Mailing Address	223 RAINBOW DR UNIT 12307		

Disclaimer: Map and parcel data are believed to be accurate, but accuracy is not guaranteed. This is not a legal document and should not be substituted for a title search, appraisal, survey, or for zoning verification.

Map Scale
1 inch = 229 feet

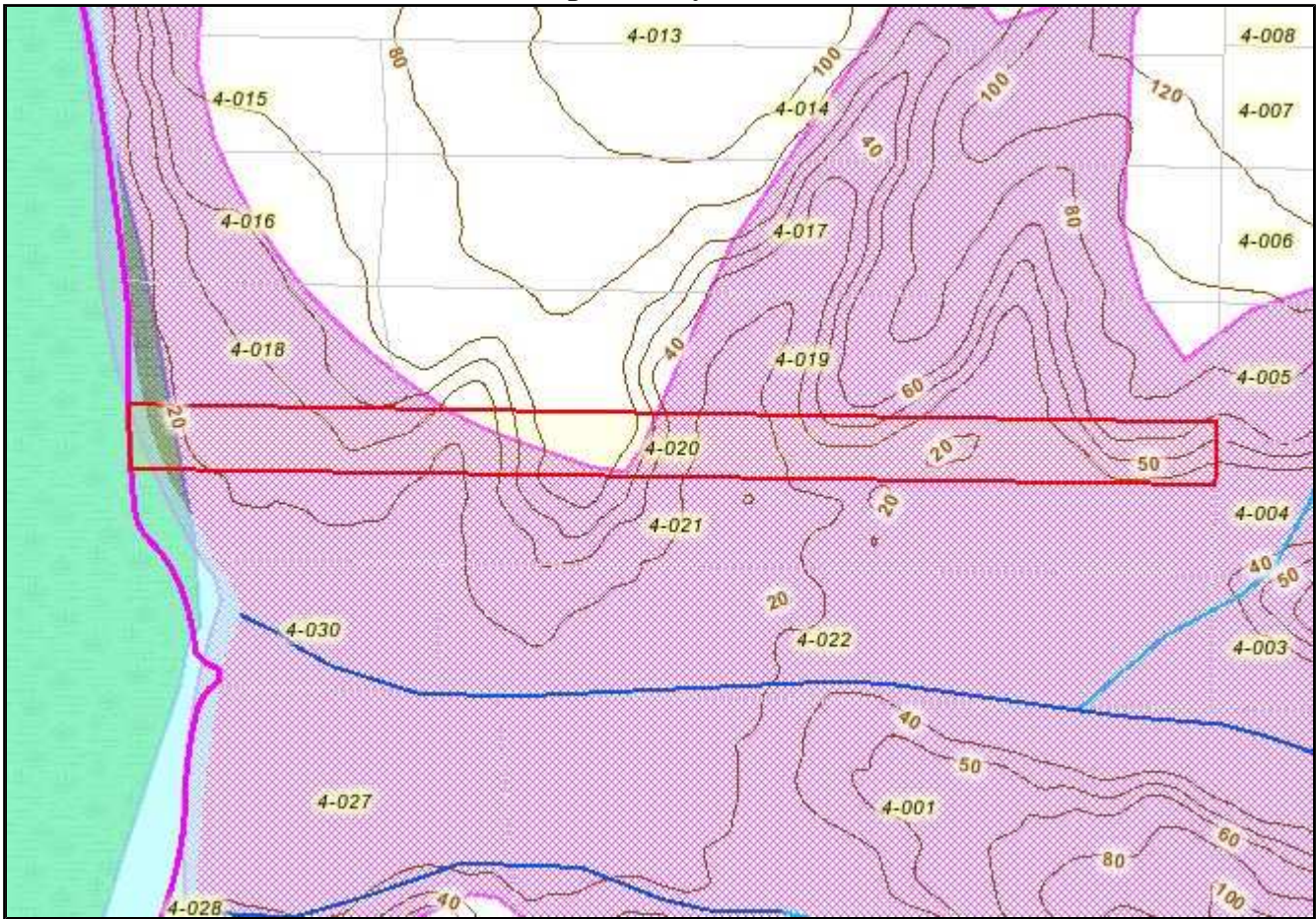
Kitsap County, WA



Disclaimer: Map and parcel data are believed to be accurate, but accuracy is not guaranteed. This is not a legal document and should not be substituted for a title search, appraisal, survey, or for zoning verification.

Map Scale
1 inch = 381 feet

Kitsap County, WA



Account Number	012501-4-020-1005	Mailing City/State/Zip Code	LIVINGSTON TX 77399
Account ID	1216357	Sec-Twn-Rng	SE 01-25-1W
Tax Payer	BOTHWELL LINDA H	Land Account ID	1216357
Property Address	NO CONFIRMED SITE ADDRESS ON RECORD	Land Account Number	012501-4-020-1005
Mailing Address	223 RAINBOW DR UNIT 12307		

Disclaimer: Map and parcel data are believed to be accurate, but accuracy is not guaranteed. This is not a legal document and should not be substituted for a title search, appraisal, survey, or for zoning verification.

Map Scale
1 inch = 229 feet



APPLICATION FOR CLASSIFICATION AS OPEN SPACE LAND
FOR CURRENT USE ASSESSMENT UNDER RCW 84.34

Name of Applicant LINDA BOWELL Phone 360-908-3824

MAILING Address 223 Rainbow Dr #12307 LIVINGSTON TX 77399-2023

Property Location 13135 Page Rd NW SILVERDALE WA 98383

1. Interest in property: Fee Owner Contract Purchaser Other (Describe) PROPERTY OWNER

2. Assessor's parcel or account number 012501-4-020-1005

3. Legal description of land to be classified _____

SEE ATTACHED

4. Total number of acres in application 1.24

5. Indicate what category of open space this land will qualify for: (See back for definitions)

- Open space zoning
- Conserve and enhance natural or scenic resources
- Protect streams or water supply
- Promote conservation of soils, wetlands, beaches or tidal marshes
- Enhance public recreation opportunities
- Enhance value to public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space
- Preserve historic sites
- Retain in natural state tracts of not less than one acre in size in urban areas and open to public use as reasonably required by granting authority
- Traditional farm land

6. Describe the present current use of each parcel of land that is the subject of this application:

1-acre my residence

1.24 acres - wild land

7. Describe the present improvements on this property (buildings, etc.): 1 acre my house and

driveway

8. ATTACH A MAP OF THE PROPERTY TO SHOW AN OUTLINE OF CURRENT USES OF THE PROPERTY AND INDICATE LOCATION OF ALL BUILDINGS.

9. Is this land subject to a lease or agreement, which permits any other use than its present use? NO

(If yes, attach a copy of the lease or agreement.)

APPLICATION FEE: \$250.00
FILE WITH COUNTY ASSESSOR

REV 1/00

KC FORM REV 64 0021 A
(blue form)

RECEIVED

OCT 27 2008

KITSAP COUNTY ASSESSOR

OPEN SPACE LAND MEANS:

- (a) Any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or
- (b) Any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities or (vi) preserve historic sites, or (vii) retain in its natural state tracts of land not less than five acres situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification.
- (c) Or any land meeting the definition of "farm and agricultural conservation land".

STATEMENT OF ADDITIONAL TAX, INTEREST AND PENALTY DUE UPON REMOVAL FROM CLASSIFICATION UNDER RCW 84.34

1. Upon removal, 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 Land" and the amount of property tax otherwise due and payable for the seven years last past 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 the delinquent property taxes.
 - (c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use, except through compliance with the property owner's request for removal 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 the removal resulted solely from:
 - (a) Transfer to a government 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 within which the land is located which disallows the present use of such land.
 - (e) Transfer to a church and such land would qualify for property tax 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 84.34.108(5g)).
 - (g) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - (h) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

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 under provisions of RCW 84.34. 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):

[Signature] 10-11-2008 _____

All owners and purchasers must sign.

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received 10/27/08 By Paula Walker
 Amount of fee collected \$ 300 Transmitted to _____ Date _____

FOR GRANTING AUTHORITY USE ONLY

Date Received _____ By _____
 Application approved _____ Approved in part _____ Denied _____ Owner notified of denial on _____
 Date fee returned _____ Agreement executed on _____ Mailed on _____

KITSAP COUNTY
614 DIVISION STREET
PORT ORCHARD, WA 98366

OPEN SPACE JUSTIFICATION FORM - To be completed by the Applicant.

Check and explain those policies that support your application:

1. This request will provide for public, recreational, educational or other activities. Please explain:

2. This request provides a natural landscape between developing urban areas. Please explain:

3. This property is in a flood plain. Please explain:

4. This property has special scientific or educational value such as but not limited to: plants, animals, wildlife habitat, historic structures and geologic or archaeological formations. Please explain:

5. This property has waters that support fish and/or aquatic mammals. Please explain:

There are streams running across this 1.24 acre area. They are wet year long. Water goes into creek to the south. Birds, fish, & wildlife are seen often in the area.

6. This property contains an undisturbed or natural shore land and tideland environment. Please explain:

7. This property has steep slopes or slide areas. Please explain:

The canyons in this area are very steep, & in places very loose dirt on the sides. Trees there help support the canyon walls.

8. This property contains a scenic corridor such as a valley, ridge or ravine that would provide a pleasant trail site. Please explain:

9. This property would provide public recreation near an urban area. Please explain:

✓10. This request provides for the protection of streams or water supplies. Please explain:

no one has access to this area for any building logging grading. Water flows to the local creek & out into Hood Canal.

11. This property will enhance the value of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces - i.e. by expansion and beautification. Please explain:

~~12. This property contains an existing riding trail, and is part of a trail system in the area. Please explain: This riding trail traverses the properties of (list property owners):~~

13. Portions of this property may be made available to the public by easement for the durations of the open space agreement (if agreement is made). Please explain:

14. This property has special plant life that is so sensitive as to preclude anyone walking on the land. (Must be verified by a biologist or other qualified wetlands expert.) Please explain:

15. This property is a traditional farm. Explain any past or present farming activities:

16. List any comments you may have concerning the possible recreations or open space potential your property or adjacent properties not covered in the above information:

17. What, do you feel; the public will gain by preserving your land in its present current use?

A common fear concerning public use of private property is the liability of the landowner for injuries sustained by individuals upon private lands. A law was passed in 1971, which releases a landowner from liability provided certain conditions are met. The law follows:

"4.24.200 Liability of owners or others in possession of land and water areas for injuries to recreation users – purpose

The purpose of RCW 4.24.200 and 4.24.210 is to encourage owners or others in lawful possession and control of land and water areas or channels to make them available to the public for recreational purposes by limiting their liability toward persons entering thereon and toward persons who may be injured or otherwise damaged by the acts or omissions of persons entering thereon. (Enacted Laws 1967 ch. 216 1; Amended by Laws 1st Ex Sess. 1969 ch. 1.)

4.24.10 ——— Limitation

Any landowners or others in lawful possession and control of agricultural or forest lands or water areas or channels and rural lands adjacent to such areas or channels who allow members of the public to use them for the purposes of outdoor recreation, which term includes hunting, fishing, camping, picnicking, swimming, hiking, pleasure driving, boating, nature study, winter or water sports, viewing or enjoying historical, archaeological, scenic, or scientific sites, without charging a fee of any kind therefore, shall not be liable for unintentional injuries to such users; PROVIDED, that nothing in this section shall prevent the liability of such a landowner or others in lawful possession and control for injuries sustained to users by reason of a known dangerous artificial latent condition for which warning signs have not been conspicuously posted: PROVIDED FURTHER, that nothing in RCW 4.24.200 and 4.24.210 limits or expands in any way the doctrine of attractive nuisance".



Name: BOTHWELL LINDA H

Account Number: 012501-4-020-1005

Process Number: 1216357

Legal Description:

Section 01 Township 25 Range 1W

THAT PORTION OF GOVERNMENT LOT 2, SECTION 1, TOWNSHIP 25 NORTH, RANGE 1 WEST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHEAST CORNER OF SAID GOVERNMENT LOT 2; THENCE N89°45'W 941.38 FEET; THENCE NORTH 343.25 FEET TO THE TRUE POINT OF BEGINNING; THENCE S89°55'30 W 313.41 FEET TO THE GOVERNMENT MEANDER LINE; THENCE S10°E ALONG SAID GOVERNMENT MEANDER LINE 100 FEET; THENCE N89°55'30 E TO THE EAST LINE OF SAID GOVERNMENT LOT 2; THENCE NORTH ALONG THE EAST LINE OF SAID GOVERNMENT LOT 2 TO A POINT THAT IS N89°55'30 E OF THE TRUE POINT OF BEGINNING; THENCE S89°55'30 W TO THE TRUE POINT OF BEGINNING; TOGETHER WITH SECOND CLASS TIDELANDS AS CONVEYED BY THE STATE OF WASHINGTON, SITUATE IN FRONT OF, ADJACENT TO OR ABUTTING THEREON TO EXTREME LOW TIDE; EXCEPT THE SOUTH 20 FEET ALONG THE EAST LINE THEREOF.