



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:

This property is currently classified as Current Use Open Space. However, the Hoag Family Ltd have are applying to have the unused 1-acre home site added to the Current Use Open Space classification.

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

Significant Wildlife Habitats

Medium Priority Resources

Geologic and Shoreline Features
Public Lands Buffer

Low Priority Resources

Steep Slopes
“Rural” Shoreline
Preservation of visual quality

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:

The Kitsap County Assessor recommends approval of the previously excluded 1-acre home site for Current Use Open Space classification. This property qualifies for a 60% 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. Public access shall be allowed on beach. Public access may be limited to certain times of the year to avoid disruption of animals or plants. Access is subject to notification and consent of the landowner. Access is limited to passive forms of educational pursuits in which the land and its ecological balance remain undisturbed.

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). Access permitted subject to notification and consent of landowner. 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.

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 pasturing of domestic animals or livestock
8. There shall be no hunting, fishing or trapping.
9. Camping shall not be allowed.
10. There shall be no smoking, campfire or firearms on the site.
11. There shall be no mining, storage or excavation of materials.
12. 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).
13. 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

Hoag Family		
132801-1-001-2005		
Timber	Farm	Land
0.00	0.00	1.00
1.00		
\$130,140		
0.00	acre(s)	
\$0		
60%		
\$0		
\$0		
\$0		
8.941160000		
2009		

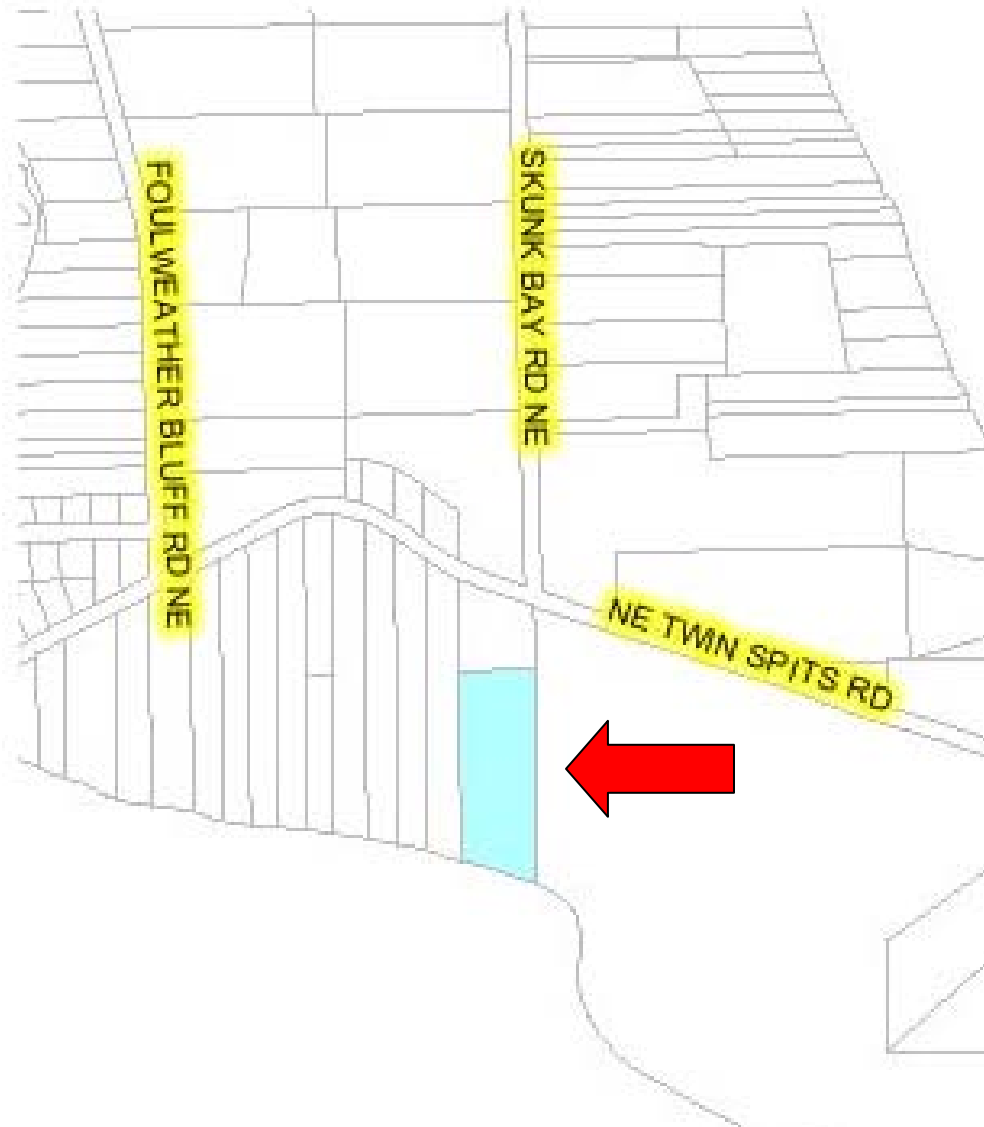
Taxable Value				Tax Year 2009	
				Value	Tax
CURRENT	Land			130,140	
	Improvements			0	
	Total			130,140	
	Taxes				1,163.60
PROPOSED	Homesite	Ac	Value	0	
		0.00	\$0		
	CU Timber	Ac	Rate	0	
		0.00	\$0		
	CU Farm & Agricultural	Ac	Value	0	
		0.00	\$0		
	CU General	Ac	Value	52,056	
		1.00	\$130,140		
	Improvements			0	
	Total			52,056	
Taxes				465.44	
Difference				78,084	698.16
Owner's Taxes DECREASE By				\$698	
Total Tax Shift				\$698	

	Acreage	=	Total Land AV
<i>Total Land in the Parcel is:</i>	1.00	=	\$130,140
<i>Subtract out the Homesite:</i>	0.00	=	\$0

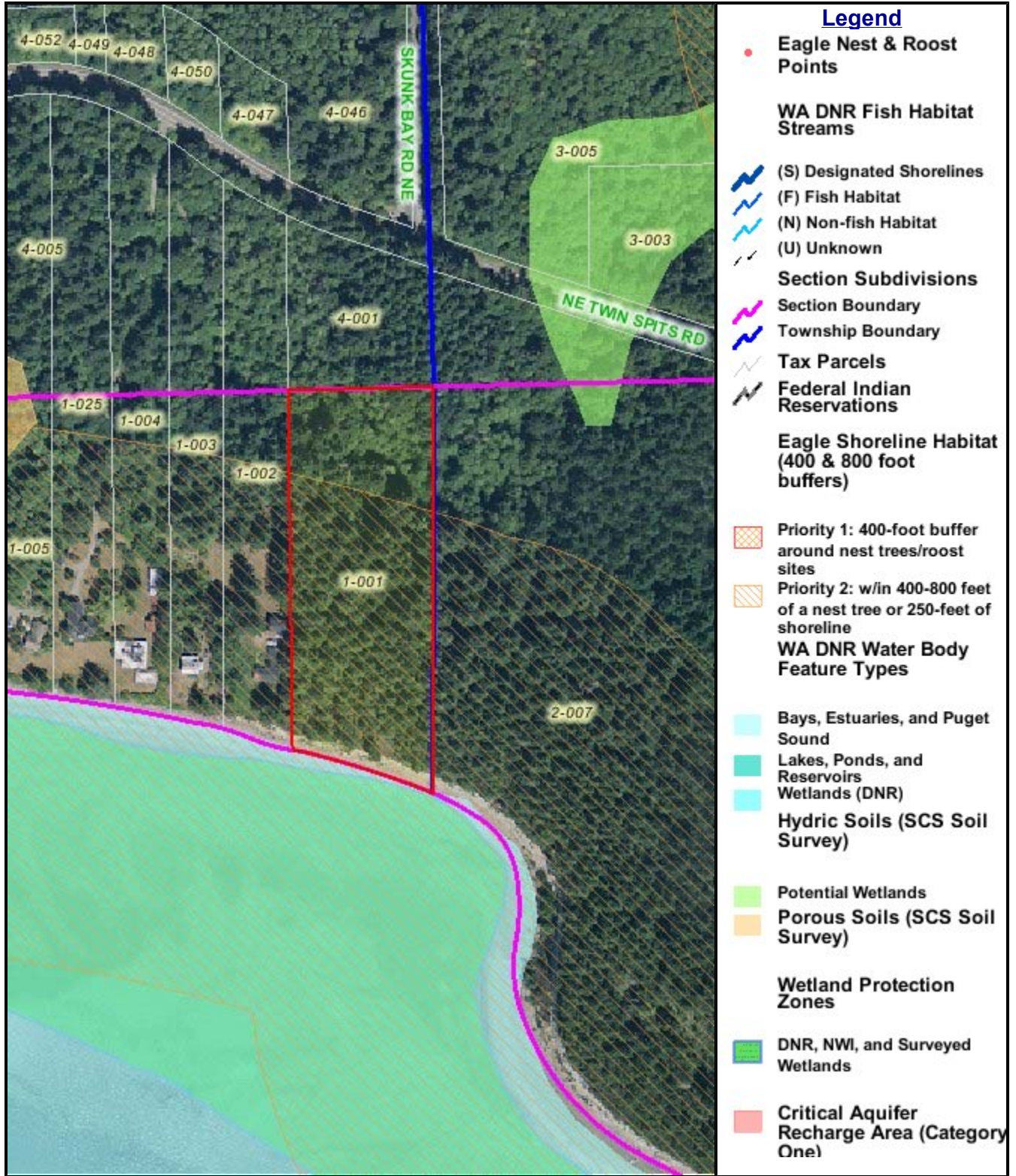
<i>= the \$ amount of Current Use Application to be Adjusted:</i>	\$130,140
<i>Minus Open Space Assessed Value</i>	- \$52,056

<i>that Difference is :</i>	\$78,084
<i>At the 2009 Tax Rate of :</i>	8.941160000
<i>= the Tax Shift :</i>	\$698

VICINITY MAP
132801-1-001-2005
Hoag Family Ltd



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 = 272 feet

Kitsap County, WA



<i>Account Number</i>	132801-1-001-2005	<i>Mailing City/State/Zip Code</i>	SILVERDALE WA 98383
<i>Account ID</i>	1412873	<i>Sec-Twn-Rng</i>	NE 13-28-1E
<i>Tax Payer</i>	HOAG FAMILY LMTD PARTNERSHIP	<i>Land Account ID</i>	1412873
<i>Property Address</i>	NO CONFIRMED SITE ADDRESS ON RECORD	<i>Land Account Number</i>	132801-1-001-2005
<i>Mailing Address</i>	10956 LATHROP LN		

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 = 193 feet

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

ROBERT & CAROLINE HOAG - GENERAL PARTNERS FOR

Name of Applicant HOAG-FAMILY LTD. PARTNERSHIP Phone (360) 698-7592

Address 10956 LATHROP LN SILVERDALE WA 98383

Property Location HANSVILLE ON TWIN SPITS RD AT SKUNK BAY RD

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

2. Assessor's parcel or account number 132801-1-001-2005

3. Legal description of land to be classified THE EAST 255 FT OF LOT TIDELANDS FRONTING

4. Total number of acres in application 1 ACRE OF LOT (REMOVE HOMESITE)

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:
LOT CURRENTLY IN OPEN SPACE EXCEPT HOMESITE

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

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

9. Is this land subject to a lease or agreement, which permits any other use than its present use? N/O
(If yes, attach a copy of the lease or agreement.)

APPLICATION FEE: ~~\$250.00~~ \$300.00
FILE WITH COUNTY ASSESSOR

REV 1/00
KC FORM REV 64 0021 A
(blue form)

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:
Extend current open space availability
2. This request provides a natural landscape between developing urban areas. Please explain:
on file
3. This property is in a flood plain. Please explain:
no
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:
beach front property adjacent to Nature Conservancy property
5. This property has waters that support fish and/or aquatic mammals. Please explain:
beach and tidelands
6. This property contains an undisturbed or natural shore land and tideland environment. Please explain:
on file
7. This property has steep slopes or slide areas. Please explain:
no

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

to small for trail, but does have view of Olympic mountains

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

N/A

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

NO

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:

yes - adjacent to Nature Conservancy

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):

NO

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:

beach is open to visitors to Nature Conservancy

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:

NO

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

NO

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?

access to beach and tide lands

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: HOAG FAMILY LMTD PARTNERSHIP

Account Number: 132801-1-001-2005

Process Number: 1412873

Legal Description:

**Section 13 Township 28 Range 1E
THE E 255' OF LOT 1 & TDLS FRTG**