



KITSAP COUNTY ASSESSOR

Jim Avery

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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:

Mike and Annalisa Woltersdorf have submitted an application to have 5.64 acres classified as Current Use Open Space. The property is identified as parcel number 4275-000-001-1106, in Section 22, Township 28, Range 2 East. The zoning is rural residential, one dwelling unit per five acres. The parcel is 6.64 acres in size and located on Hansville Road in North 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 applicants are currently in their third year of producing income that will qualify this property as Current Use Agriculture. The Woltersdorfs are currently farming hay, lavender, berries, vegetables and fruit. They are also developing a u-pick pumpkin patch. This parcel is located one lot back on a main road; it would preserve visual quality and is a scenic vista in a valley of farmland.

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

Wetlands, Ponds, Streams
Farm and agricultural conservation land

Medium Priority Resources

Secondary Stream Buffers

Low Priority Resources

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:

This parcel has two high priority resources, one medium priority resource and one low priority resource. This property is traditional farm land that has a high potential of returning to commercial agricultural land.

The Kitsap County Assessor recommends approval of 5.64-acres 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 is allowed in conjunction with the u-pick farming activities.

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.

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

5. There shall be no motorized vehicles, such as dirt bikes, allowed on the site, except traditional farm equipment.
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, except what is typical for farming activities.
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

Woltersdorf, Mike & Annalisa		
4275-000-001-1106		
Timber	Farm	Land
0.00	0.00	5.64
6.64		
\$348,380		
1.00	acre(s)	
\$96,800		
60%		
\$0		
\$0		
\$353,520		
8.941160000		
2009		

Taxable Value				Tax Year 2009	
				Value	Tax
CURRENT	Land			348,380	
	Improvements			353,520	
	Total				701,900
	Taxes				6,275.80
PROPOSED	Homesite	Ac	Value	96,800	
		1.00	\$96,800		
	CU Timber	Ac	Rate	0	
		0.00	\$0		
	CU Farm & Agricultural	Ac	Value	0	
		0.00	\$0		
	CU General	Ac	Value	100,632	
		5.64	\$251,580		
	Improvements			353,520	
	Total				550,952
Taxes					4,926.15
Difference				150,948	1,349.65
Owner's Taxes DECREASE By				\$1,350	
Total Tax Shift				\$1,350	

	Acreage	=	Total Land AV
<i>Total Land in the Parcel is:</i>	6.64	=	\$348,380
<i>Subtract out the Homesite:</i>	1.00	=	\$96,800

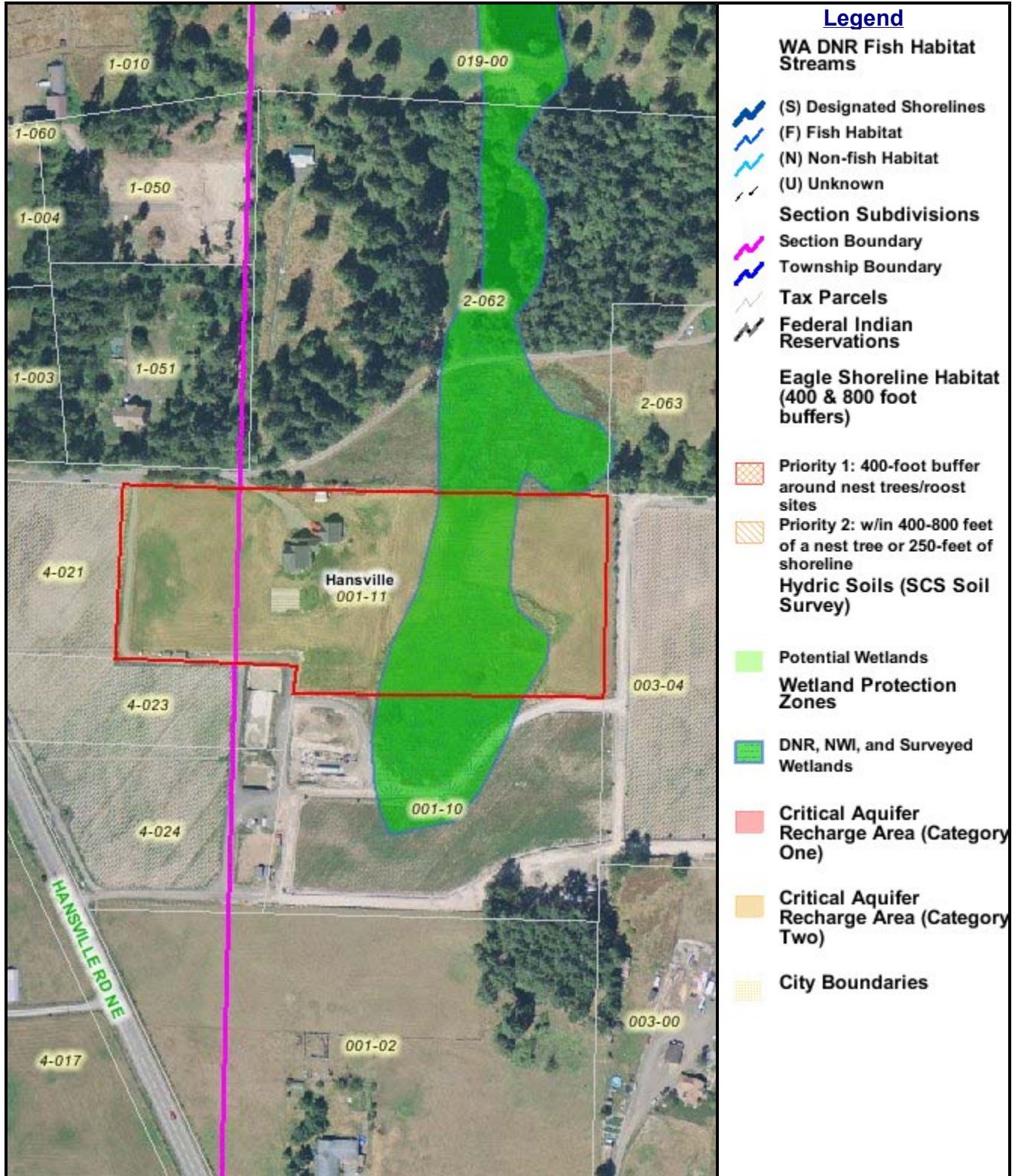
<i>= the \$ amount of Current Use Application to be Adjusted:</i>	\$251,580
<i>Minus Open Space Assessed Value</i>	- \$100,632

<i>that Difference is :</i>	\$150,948
<i>At the 2009 Tax Rate of :</i>	8.941160000
<i>= the Tax Shift :</i>	\$1,350

VICINITY MAP
4275-000-001-1106
Woltersdorf



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 = 252 feet



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

Name of Applicant Mike & Annalisa Wollersdorf Phone (360) 638 0884
Address PO Box 430 Hansville WA 98340
Property Location 376116 Hansville Rd

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

2. Assessor's parcel or account number 4275-000-001-1106

3. Legal description of land to be classified See attached (exhibit "A")

4. Total number of acres in application 6.64 (1 acre 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:
Agriculture - property is used to grow Hay, lavender, berries, veggies and fruit

7. Describe the present improvements on this property (buildings, etc.): one single family residence w/ attached garage

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~~ \$300⁰⁰
FILE WITH COUNTY ASSESSOR

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

DEC 16 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):

A. T. Woltersdorf 12/14/08
A.T. Woltersdorf

Michael J. Woltersdorf 12/14/08
Michael J. Woltersdorf

All owners and purchasers must sign.

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received 12/16/08 By _____
Amount of fee collected \$ _____ 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 viewing, recreational, educational or other activities. Please explain:

- Open space / scenic vista / farmland preservation. maintenance of land as active farm provides example of "eat local" practices

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

This parcel (and those agrarian parcels to the south + west of us) provide a scenic vista and an open space opportunity

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

N/A

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:

This property was cleared and farmed by some of the original settlers of Hansville -- its use as active farmland is an integral part of the history of this community

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

N/A

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

N/A - not waterfront property

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

N/A

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

This property is part of a larger scenic corridor but is ~~currently~~ fenced -- not part of a trail system currently ~~available~~

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

~~N/A~~ yes - visual recreation only at this time

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

N/A

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:

Maintenance of this property as agrarian open space is highly desirable by neighbors and community as a whole.

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):

N/A

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:

N/A

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:

N/A

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

This property is part of a 100+ year old farm (Erickson ^{the} farm). It has been actively farmed for over a century. It is currently being used to grow hay (average yield 300+ bales per year), lavender (1,000 bundles per year), berries, veggies + fruit (apples, peach, pear).

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:

Property is utilized with a positive environmental philosophy.

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

Integral part of rural character of this area, active and well utilized farm land, maintenance of habitat for wildlife (hawks, heron, deer, coyote etc),

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: WOLTERS DORF MICHAEL & ANNALISA

Account Number: 4275-000-001-1106

Process Number: 2379097

Legal Description:

POINT NO POINT 10 ACRE TRACTS

LOT B SHORT PLAT NO. 6568R-1 AS RECORDED UNDER AUDITOR'S FILE NOS. 200101050013/0014, BEING AN AMENDMENT OF 9407010080/0081, AND RESULTANT PARCEL B OF BOUNDARY LINE ADJUSTMENT RECORDED UNDER AUDITOR'S FILE NO. 2001010180012, RECORDS OF KITSAP COUNTY, WASHINGTON, DESCRIBED AS FOLLOWS: A PORTION OF TRACTS 1 AND 2 OF THE PLAT OF POINT NO POINT TEN ACRE TRACTS AS RECORDED IN VOLUME 4 OF PLATS, PAGE 24, RECORDS OF KITSAP COUNTY, WASHINGTON, SITUATE IN SECTION 22, TOWNSHIP 28 NORTH, RANGE 2 EAST, W.M., AND A PORTION OF THE SOUTHEAST QUARTER OF SECTION 21, TOWNSHIP 28 NORTH, RANGE 2 EAST, W.M., ALL IN KITSAP COUNTY, WASHINGTON, DESCRIBED AS FOLLOWS: BEGINNING AT THE QUARTER CORNER COMMON TO SAID SECTIONS 21 AND 22; THENCE ALONG THE EAST-WEST CENTERLINE OF SAID SECTION 21, NORTH 88°46'44 WEST 205.28 FEET TO THE NORTHEAST CORNER OF LOT A OF SHORT PLAT NO. 6568 AS RECORDED IN VOLUME 11 OF SHORT PLATS, PAGES 22 AND 23, UNDER AUDITOR'S FILE NO. 9407010080 AND 9407010081; THENCE ALONG THE EAST LINE OF SAID LOT A, SOUTH 01°30'00 WEST 299.11 FEET TO A POINT ON THE NORTH LINE OF LOT C OF SHORT PLAT NO. 6568; THENCE ALONG SAID NORTH LINE, EAST 324.75 FEET TO THE NORTHEAST CORNER OF SAID LOT C; THENCE ALONG THE EAST LINE OF SAID LOT C, SOUTH 07°00'00 WEST 66.03 FEET; THENCE SOUTH 88°17'34 EAST 546.66 FEET TO A POINT ON THE EAST LINE OF SAID TRACT 2 OF THE PLAT OF POINT NO POINT TEN ACRE TRACTS; THENCE ALONG SAID EAST LINE, NORTH 01°33'55 EAST 356.93 FEET TO THE NORTHEAST CORNER OF SAID TRACT 2; THENCE ALONG THE NORTH LINE OF SAID TRACTS 1 AND 2 OF THE PLAT OF POINT NO POINT TEN ACRE TRACTS, NORTH 88°17'34 WEST 660.11 FEET TO THE TRUE POINT OF BEGINNING. SUBJECT TO AND TOGETHER WITH EASEMENTS, RESTRICTIONS AND RESERVATIONS OF RECORD.