

March 23, 2001

**OFFICE OF THE HEARING EXAMINER  
KING COUNTY, WASHINGTON**

850 Union Bank of California Building  
900 Fourth Avenue  
Seattle, Washington 98164  
Telephone (206) 296-4660  
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**REPORT AND RECOMMENDATION TO THE METROPOLITAN KING COUNTY COUNCIL**

SUBJECT: Department of Natural Resources, Water and Land Resources Division File No. **E00CT034**  
Proposed Ordinance No. **2001-0079**

Open Space Taxation (Current Use Assessment) for Timber Land  
Application of **PATRICIA B. BRITZ**  
18205 Westside Highway SW  
Vashon, WA 98070

Location of Property: 18205 Westside Highway SW, Vashon, Washington

**SUMMARY OF RECOMMENDATIONS:**

|                           |  |
|---------------------------|--|
| Department's Preliminary: | Approve 3.17 acres for 40% of market value |
| Department's Final:       | Approve 3.17 acres for 40% of market value |
| Examiner:                 | Approve 3.17 acres for 40% of market value |

**PRELIMINARY REPORT:**

The Department of Natural Resources, Water and Land Resources Division Report on Item No. E00CT034 was received by the Examiner on March 6, 2001.

**PUBLIC HEARING:**

After reviewing the Department of Natural Resources, Water and Land Resources Division Report and examining available information on file with the application, the Examiner conducted a public hearing on the subject as follows:

The hearing on Item No. E00CT045 was opened by the Examiner at 9:30 a.m., Tuesday, March 20, 2001, in the Fifth Floor Conference Room, Union Bank of California Building, 900 Fourth Avenue, Seattle, Washington, and closed at 10:20 a.m.

Participants at the public hearing and the exhibits offered and entered are listed in the attached minutes.

A verbatim recording of the hearing is available in the office of the King County Hearing Examiner.

**FINDINGS, CONCLUSIONS & RECOMMENDATION:** Having reviewed the record in this matter, the Examiner now makes and enters the following:

**FINDINGS:**

1. General Information:

|           |                     |
|-----------|---------------------|
| Owner:    | See "SUBJECT" above |
| Location: | See "SUBJECT" above |
| Zoning:   | RA 5                |
| STR:      | SW-SW-23-23-08      |

Acreage:

|                       |            |
|-----------------------|------------|
| Property Total:       | 5.97 acres |
| Requested for Timber: | 5.44 acres |
| Recommended:          | 5.44 acres |

2. Except as modified herein, the facts set forth in the King County Department of Natural Resources, Water and Land Resources Division Preliminary Report to the King County Hearing Examiner for the March 20, 2001, public hearing are found to be correct and are incorporated herein by this reference. Copies of the said Report will be attached to the copies of this Report submitted to the King County Council.

**CONCLUSIONS:**

The property proposed for current use valuation meets the requirements of KCC 20.36.110, and the subject application for current use taxation as timber land should be approved.

**RECOMMENDATION:**

**APPROVE** the subject request for current use taxation, “timber land” classification, for 5.44 acres, subject to the following conditions:

1. Requires an execution of boundary line adjustment (lot line adjustment), prior to entering the program., transfer from forest level (assessor) to timber level open space.
2. Applicant’s compliance with the approved forest stewardship plan and the State Of Washington, Department of Revenue, Open Space Taxation Agreement Form REV 64 0022(8-27-99).

RECOMMENDED this 23rd day of March, 2001.

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R. S. Titus, Deputy  
King County Hearing Examiner

TRANSMITTED this 23rd day of March, 2001, to the following parties and interested persons:

Tim Kahn and DeeAnn Hansen  
15700 Cedar Falls Road SE  
North Bend, WA 98045

Tom Beavers, Department of Natural Resources  
Monica Clarke, Metropolitan King County Council  
Susan Monroe, Department of Assessments  
Ted Sullivan, Department of Natural Resources  
Charlie Sundberg, Office of Cultural Resources

**NOTICE OF RIGHT TO APPEAL  
AND ADDITIONAL ACTION REQUIRED**

In order to appeal the recommendation of the Examiner, written notice of appeal must be filed with the Clerk of the King County Council with a fee of \$125.00 (check payable to King County Office of Finance) *on or before April 6, 2001*. If a notice of appeal is filed, the original and 6 copies of a written appeal statement specifying the basis for the appeal and argument in support of the appeal must be filed with the Clerk of the King County Council *on or before April 13, 2001*. Appeal statements may refer only to facts contained in the hearing record; new facts may not be presented on appeal.

Filing requires actual delivery to the Office of the Clerk of the Council, Room 1025, King County Courthouse, prior to the close of business (4:30 p.m.) on the date due. Prior mailing is not sufficient if actual receipt by the Clerk does not occur within the applicable time period. The Examiner does not have authority to extend the time period unless the Office of the Clerk is not open on the specified closing date, in which event delivery prior to the close of business on the next business day is sufficient to meet the filing requirement.

If a written notice of appeal and filing fee are not filed within 14 days calendar days of the date of this report, or if a written appeal statement and argument are not filed within 21 calendar days of the date of this report, the Clerk of the Council shall place a proposed ordinance which implements the Examiner's recommended action on the agenda of the next available Council meeting. At that meeting, the Council may adopt the Examiner's recommendation, may defer action, may refer the matter to a Council committee, or may remand to the Examiner for further hearing or further consideration.

Action of the Council Final. The action of the Council on a recommendation of the Examiner shall be final and conclusive unless within twenty-one (21) days from the date of the action an aggrieved party or person applies for a writ of certiorari from the Superior Court in and for the County of King, State of Washington, for the purpose of review of the action taken.

**MINUTES OF THE MARCH 20, 2001 PUBLIC HEARING ON DEPARTMENT OF NATURAL RESOURCES FILE NO. E00CT045 – KAHN AND HANSEN:**

R. S. Titus was the Hearing Examiner in this matter. Participating in the hearing was Tom Beavers.

The following exhibits were offered and entered into the hearing record:

|               |   |
|---------------|---|
| Exhibit No. 1 | Not Submitted                                 |
| Exhibit No. 2 | Not Submitted                                 |
| Exhibit No. 3 | Not Submitted                                 |
| Exhibit No. 4 | Staff Report                                  |
| Exhibit No. 5 | Legal Notice To Council                       |
| Exhibit No. 6 | Not Submitted                                 |
| Exhibit No. 7 | Affidavit Of Publication Received             |
| Exhibit No. 8 | Notification To Applicant Of Hearing Sent     |
| Exhibit No. 9 | Application Signed/Notarized                  |
| Exhibit No.10 | Legal Description of designated timberland    |
| Exhibit No.11 | Assessor map                                  |
| Exhibit No.12 | Notice of hearing, Office of Hearing Examiner |
| Exhibit No.13 | King County Assessors Database                |
| Exhibit No.14 | Site map (See Exhibit #9)                     |
| Exhibit No.15 | Arcview Map                                   |
| Exhibit No.16 | Forest Management Plan                        |
| Exhibit No.17 | Kahn site plan – used for LLA                 |

**This document is provided for information only. DO NOT complete and return. A completed copy will be furnished to the Applicant(s) by the Office of the Hearing Examiner after an application has been approved by the Metropolitan King County Council.**

## OPEN SPACE TAXATION AGREEMENT

Chapter 84.34 RCW

(To be used for “Open Space”, “Timber Land” Classification or “Reclassification” Only)

Owner(s) \_\_\_\_\_

Granting Authority \_\_\_\_\_

Legal Description \_\_\_\_\_

\_\_\_\_\_

Assessor’s Property Tax Parcel or Account Number \_\_\_\_\_

Department of Natural Resources File Number \_\_\_\_\_

This agreement between \_\_\_\_\_

hereinafter called the “Owner”, and \_\_\_\_\_

hereinafter called the “Granting Authority”.

Whereas the owner of the above described real property having made application for classification of that property under the provisions of Chapter 84.34 RCW.

And whereas, both the owner and granting authority agree to limit the use of said property, recognizing that such land has substantial public value as open space and that the preservation of such land constitutes an important physical, social, esthetic, and economic asset to the public, and both parties agree that the classification of the property during the life of this agreement shall be for:

☐ **Open Space Land**

☐ **Timber Land**

Now, therefore, the parties, in consideration of the mutual covenants and conditions set forth herein, do agree as follows:

1. During the term of this agreement, the land shall be used only in accordance with the preservation of its classified use.
2. No structures shall be erected upon such land except those directly related to, and compatible with, the classified use of the land.
3. This agreement shall be effective commencing on the date the legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.
4. This agreement shall apply to the parcels of land described herein and shall be binding upon the heirs, successors and assignees of the parties hereto.
5. **Withdrawal:** The landowner may withdraw from this agreement if, after a period of eight years, he or she files a request to withdraw classification with the assessor. Two years from the date of that request the assessor shall withdraw classification from the land, and the applicable taxes and interest shall be imposed as provided in RCW 84.34.070 and 84.34.108.
6. **Breach:** After the effective date of this agreement, any change in use of the land, except through compliance with items (5), (7), or (9), shall be considered a breach of this agreement, and shall be subject to removal of classification and liable for applicable taxes, penalties, and interest as provided in RCW 84.34.080 and RCW 84.34.108.

7. A breach of agreement shall not have occurred and the additional tax shall not be imposed if removal of classification 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 in anticipation of the exercise of such power and having manifested its intent in writing or by other official action.
  - c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the land owner 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 disallowing the present use of such land.
  - e) Transfer of land to a church when such land would qualify for 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(5)(f)).
  - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d).
  - 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.
  - 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.
8. The county assessor may require an owner to submit data relevant to continuing the eligibility of any parcel of land described in this agreement.
9. Reclassification as provided in Chapter 84.34 RCW.

This agreement shall be subject to the following conditions:

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It is declared that this agreement specifies the classification and conditions as provided for in Chapter 84.34 RCW and the conditions imposed by this Granting Authority. This agreement to tax according to the use of the property may be annulled or canceled at any time by the Legislature.

Granting Authority:

Dated \_\_\_\_\_

\_\_\_\_\_  
City or County

\_\_\_\_\_  
Title

As owner(s) of the herein-described land I/we indicated by my/our signature(s) that I am/we are aware of the potential tax liability and hereby accept the classification and conditions of this agreement.

\_\_\_\_\_  
Owner(s)

Dated \_\_\_\_\_

\_\_\_\_\_  
(Must be signed by all owners)

Date signed agreement received by Legislative Authority \_\_\_\_\_

To inquire about the availability of this notice in an alternative format for the visually impaired or in a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.