



ANDERSON PROPERTY OPEN SPACE CURRENT USE ASSESSMENT

TACOMA PLANNING COMMISSION FINDINGS OF FACT AND RECOMMENDATIONS

DECEMBER 5, 2018

A. SUBJECT:

Open Space Current Use Assessment application submitted by Karl and Christine Anderson for property at 811 North Karl Johan Avenue (Parcel Numbers: 0220032010 and 0221343116) to be assessed at its current use as open space for property tax purposes. (See Exhibit "A" – Parcel Map, and Exhibit "B" – Application)

B. SUMMARY OF PROPOSED ACTION:

The applicant is requesting that portions of two parcels, totaling approximately 3.13 acres, be approved by the City Council and the Pierce County Council for re-classification as open space for property tax purposes, per the City and County's Open Space Current Use Assessment procedures. If approved, this classification would reduce the property taxes assessed to the property on an ongoing basis, contingent upon its continued use as an open space. The amount of tax reduction would be proportional to the amount of benefits the public derives from the open space lands.

C. FINDINGS OF FACT:

1. Current Use Assessments are a statutory tool adopted in 1970 in the Revised Code of Washington (RCW) Chapter 84.34 and the Washington Administrative Code (WAC) Chapter 458-30. Through this process, land owners can apply to have their open space, farm/agricultural, and timber lands and historic properties valued, for tax purposes, at their current use value rather than at the highest and best use that would be permitted by zoning. This provides property owners with an incentive to maintain their land as open space by lowering their taxes. The program is voluntary, and property owners may remove their property from the program at any time, paying back taxes and a penalty if they do so within 10 years of entering the program. The program is intended to benefit the public by encouraging voluntary preservation of valuable open space.
2. The *One Tacoma* Comprehensive Plan contains policy guidance calling for the conservation of valuable open space lands, and indicates that the Open Space Current Use Assessment process is a useful and appropriate tool to accomplish that goal.
3. Chapter 13.08 of the Tacoma Municipal Code sets forth the intent, procedures and criteria for reviewing applications for Open Space Current Use Assessments.
4. Per RCW 84.34.037, Pierce County and the City jointly review current use assessment applications for sites located within the City. Final action may be taken either through separate action by the City Council and the County Council, in cases when both bodies concur on the final decision; or, by a Joint Determining Authority composed of three members of each Council.
5. The City considers the County's findings as determined through use of a point system called the Public Benefit Rating System (PBRs), contained in Pierce County Code 2.114.060. The PBRs is used by the County to determine how much public benefit is

derived from the subject open space site, and therefore how much of a tax reduction to grant.

6. Mr. and Mrs. Anderson submitted an application to Pierce County in mid-July, 2018. The County forwarded it to the City in early August. The developed portions of the property containing the home, a large garden area and access ways to the property have been excluded from the proposal. The taxes on the home and developed portions of property will not be changed as a result of this proposal.
7. The application, a staff analysis report and pertinent background information were presented to the Planning Commission on October 17, 2018. The staff analysis report evaluated the application based upon the criteria in TMC 13.08 and noted the following:
 - a. The site abuts public right-of-way and is located near City of Tacoma owned properties that are part of the City's Open Space Program;
 - b. The site is a geologically hazardous area;
 - c. There is a wetland present on the site;
 - d. The site provides a buffer from State Highway 16 for area residential properties;
 - e. The site serves as a picturesque gateway to the city of Tacoma for motorists along State Highway 16 as well as people traveling along the adjacent Scott Pierson trail; and
 - f. The property owner has a conservation easement in place across the subject portions of the site. Staff has confirmed that Forterra holds the easement and the easement meets the requirements of the PBRs, and that has been confirmed with Pierce County Staff.
8. Additional information on Critical Areas was completed by the City's Environmental Specialist after the initial staff report was provided to the Commission. The information confirms the presence of a wetland on the property, as well the property as a wooded area with wildlife habitat, and an active stream. (See Exhibit "C" for the environmental specialist memo)
9. Pursuant to WAC 197-11 and Tacoma's SEPA procedures, this action is exempt from SEPA review.
10. Pierce County's staff report has not been completed. Preliminary analysis by the County indicates that 31 points will be awarded per the PBRs. The County has not calculated the actual reduction in tax, but an estimate of approximately \$1,000.00 per year in resultant tax savings has been given preliminarily (of which the City of Tacoma Portion would be approximately \$200.00).
11. The Planning Commission held a public hearing on the proposed current use application on December 5, 2018.
12. The Planning Commission's public hearing notice (See Exhibit "D") was distributed to Neighborhood Council board members, other neighborhood groups, business district associations, civic organizations, environmental groups, development interests, adjacent jurisdictions, Puyallup Tribe, major employers and institutions, City and State departments, and other known interested individuals or groups. The notice stated the time and place of the hearing, the purpose of the public hearing, and where and how additional information could be obtained and how to provide comments. The notice was also provided to taxpayers, as listed in the records of the Pierce County Assessor, for properties within 1000 feet of the boundaries of the subject site.

13. Public comments, including oral testimony and written comments, received during the Commission's public hearing process are provided in Exhibit "E." The comments are summarized below, with notes that indicate responses provided by staff and concurred by the Commission:

- a. Dale Bickenbach expressed concerns via email about reducing tax on a property within the city, and also had concern about possible added maintenance responsibility this would mean for the city. (Staff Response – If this proposal is approved, only the portions of the site that are actual open space would be eligible for re-classification and tax reduction and the home and improvements around the home, including landscaped areas, access ways and garden are not a part of this application.)

D. CONCLUSIONS:

The Anderson property meets the criteria for approval under the Open Space Current Use Assessment program. The property provides open space and environmental benefits that are valuable to the general public. Providing a tax incentive for the property to remain as open space supports the City of Tacoma's environmental and open space goals.

Evaluated against the criteria of the Public Benefit Rating System (PBRs), the parcels would qualify for a total of 31 points, as depicted below, resulting in a 90 percent tax reduction on the designated approximately 3.13 acres of the site.

- 5 points for containing wetlands
- 5 points for containing at least one acre of wooded area
- 5 points for providing a linkage with other open space properties
- The site also would qualify for points as a fish and wildlife habitat conservation area, however a given application may only score a maximum of 15 points in the high priority category of the PBRs.
- The property is also deemed a landslide & erosion hazard area which awards 1 point.
- The site is subject to a conservation easement which grants 10 bonus points,
- 5 bonus points for being located within a municipal boundary/urban growth area

The Planning Commission acknowledges that these conclusions were made without the benefit of the County's staff report, however, city staff has conferred with county staff and they do preliminarily agree with the award of 31 points to the application.

E. RECOMMENDATION:

The Planning Commission recommends that the City Council approve Karl and Christina Anderson's Open Space Current Use Assessment application, and support awarding 31 points on the Public Benefit Rating System, resulting in re-classification of the property for tax purposes as open space and also a recommended property tax reduction of 90% of assessed value.

Karl Anderson
811 N Karl Johan Avenue
Tacoma WA 98406-1047

July 2, 2018

Chad Williams
Pierce County Planning and Land Services
Development Center
2401 S 35th Street, Suite 2
Tacoma, WA 98409

Dear Mr. Williams:

Enclosed is our completed Application for Classification of our property as Open Space for current use assessment, together with our check for \$1,450.00.

In December, 1995, we granted a Conservation Easement on our property to the Tahoma Land Conservancy (now part of Forterra), the first Conservation Easement they received. After careful screening, they concluded that our property had significant scenic value because it was the last unprotected link in the open space corridor leading from the 6th Avenue plateau down the west slope to the Narrows and either owned by the City of Tacoma or protected by agreements with the City. They also determined that our property was an ideal habitat for wildlife breeding and survival. A survey conducted by the Washington Ornithological Society over a series of 8 site visits identified 50 species of birds on our property.

In August, 1996, the Tahoma Land Conservancy invited their members to take a walking tour of our property, and six members came for the tour. Our property is heavily wooded with steep banks, wetlands, and has no trails. As a result of that first tour, the Tahoma Land Conservancy decided that our property was not conducive to public tours, so they never organized a second tour. Forterra, the successor organization to the Tahoma Land Conservancy, has taken the same position regarding public tours of our property. We are not opposed to public tours of our property so long as the tours are organized and led by Forterra, and provided Forterra accepts liability for any injuries to a tour participant.

Sincerely,



Karl Anderson

cc: Elliott Barnett, City of Tacoma

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) <u>Karl J and Christine E Anderson</u></p> <p>Mail Address: <u>811 N Karl Johan Avenue</u> <u>Tacoma, WA 98406</u></p> <p>E-Mail: <u>karl@concretetech.com</u></p> <p>Is the property gated? If so, provide code: <u>2825</u></p>	<p>A site visit must be scheduled for approval</p> <p>List two phone #s where you can be reached</p> <p style="text-align: center;"><u>253-404-2205 (W) or 253-564-9144 (R)</u></p>
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Parcel Number(s) 0220032010 and adjacent parcel 0221343116

Property Location Address: 811 N Karl Johan Avenue, Tacoma, WA 98406

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

• Legal Description: please see attached page 3

• Total Acres of Parcel(s) 4.17 Acres Excluded from Open Space 1.04

• Detailed description of the excluded area (if any)
please see attached page 4

• 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.

A perpetual Conservation Easement (please see attached copy, Article II for restrictions)

• Describe the present use of the land.

Single family residence

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

House and yard

• 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.

please see attached page 5

• Is this a reclassification (transfer) from another tax classification? If yes, complete the Change form also. (64 0060 or 64 0038) No

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 Karl J Anderson

July 2, 2018

Sign  Print Christine E Anderson

July 2, 2018

Parcel "A"

0221343116

Legal Description

Section 34 Township 21 Range 02 Quarter 34 : PARCEL "B" OF DBLR 96-01-04-0147 DESC AS FOLL COM AT SW COR OF SE OF SW TH E 494.01 FT TO A PT 20 FT W OF E LI OF PARCEL CYD BY AFN 8104270168 TH CONT E 341.44 FT TO A PT 240 FT W OF SWLY R/W OF OLYMPIC BLVD TH SELY & PAR/W SD R/W S 41 DEG 23 MIN 10 SEC E 98.61 FT TH E 240 FT TO SD R/W & BEG OF NON-TANGENT CURVE CONCAVE TO NE HAVING RAD OF 2964.79 FT WHOSE RAD BEARS N 47 DEG 49 MIN 44 SEC E TH ALG ARC OF SD CURVE 5.19 FT TO A PT OF COMPOUND CURV & BEG OF CURVE CONCAVE TO NE HAVING RAD OF 3919.81 FT TH ALG ARC OF SD CURVE 11.13 FT TO A PT 80 FT SWLY OF AS MEAS RAD C/L OF RAMP CL6 OF SR 16 AT HES 9+45.08 & BEG OF NON-TANGNT CURVE CONCAVE TO NE HAVING RAD OF 680 FT WHOSE CHORD BEARS N 64 DEG 03 MIN 22 SEC W TH ALG ARC OF SD CURVE & PAR/W SD C/L OF RAMP CL6 164.43 FT TO A PT 80 FT SWLY AS MEAS RAD SD C/L AT HES 8+00 TH N 78 DEG 33 MIN 41 SEC W 207.31 FT TO A PT 180 FT SWLY AS MEAS RAD SD C/L AS HES 6+50 & BEG OF CURVE CONCAVE TO NE HAVING RAD OF 780 FT WHOSE LONG CHORD BEARS N 39 DEG 47 MIN 59 SEC W TH ALG ARC OF SD CURVE & PAR/W SD C/L 81.82 FT TH NWLY & TANGENT TO PRECEDING CURVE N 36 DEG 47 MIN 41 SEC W 47.06 FT TO A PT 180 FT SWLY OF AS MEAS RAD SD C/L TH S 53 DEG 12 MIN 19 SEC W 67 FT TH S 65 DEG 12 MIN 19 SEC W 85 FT TH S 56 DEG 08 MIN 56 SEC W 88.71 FT TH S 26.60 FT TO POB

Parcel "B"

0220032010

Legal description

Section 03 Township 20 Range 02 Quarter 21 : COM AT NE COR OF NW TH S ON E LI SD SUBD 170.64 FT TH S 77 DEG 50 MIN W 99.90 FT TO WLY LI OLYMPIC BLVD & POB TH S 77 DEG 50 MIN W 340.39 FT TH N 76 DEG 17 MIN W 201.32 FT TH N 83 DEG 27 MIN W 219.26 FT M/L TO A PT 849.50 FT W & 200 FT S OF SD NE COR SD SUBD TH N 200 FT TH E ON SEC LI 330 FT M/L TO A PT 240 FT W OF WLY LI OF SD OLYMPIC BLVD TH SELY PAR/W SD WLY LI 98.61 FT TH E 240 FT TH SELY ON SD WLY LI 168 FT M/L TO POB EXC THAT POR OF W 73.28 FT OF E 903.32 FT LY N OF NARROWMOOR FOURTH ADD

PIERCE COUNTY OPEN SPACE APPLICATION

Excluded areas:

PARCEL "A" WE ARE EXCLUDING 0.14 ACRES FOR A FUTURE SINGLE-FAMILY RESIDENCE AND YARD, APPROXIMATELY 60' x 100' IN THE WESTERLY PORTION OF THE PARCEL AS SHOWN ON DIAGRAM.

PARCEL "B" WE ARE EXCLUDING 0.90 ACRES FOR OUR RESIDENTIAL SITE, APPROXIMATELY 190' x 203' IN THE WESTERLY PORTION OF THE PARCEL AS SHOWN ON DIAGRAM.



