

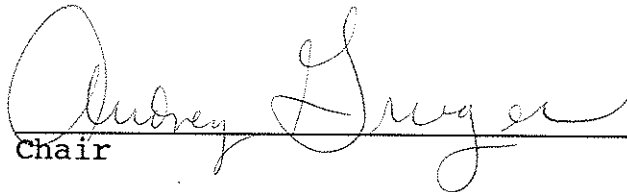
14  
15 conditions, the timber land designation application for current  
16 use valuation of John W. Matthews, designated department of  
17 development and environmental services file no. L92CT020, and  
18 the council does hereby adopt as its action the  
19 recommendation(s) contained in said report.

20 INTRODUCED AND READ for the first time this 15<sup>th</sup> day of

21 March, 1993.

22 PASSED this 14<sup>th</sup> day of June. 1993.

23 KING COUNTY COUNCIL  
24 KING COUNTY, WASHINGTON

25   
26 Chair

27  
28 ATTEST:

29   
30 Clerk of the Council

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182503-917 & 182503-9185 & 242202-9003

FILE No. L92CT019

OWNER: NANCY M. MATTHEWS, 463 West St, G-112, New York, New York 10014

LOCATION: N 10 ACS OF FOLG E 1/2 OF W 1/2 OF E 1/2 OF SE 1/4 LESS CO RD LESS R R R/W, SE SECT 26, TWN 23, RNG 08, near North Bend

STR: NE,SE,26-23-08

REQUEST: Timber

SIZE: 9.19 acres

ZONE: AR10, AR5

Tax # 262308-9074

FILE No. L92CT020

OWNER: JOHN W. MATTHEWS, P.O. Box 110801, Anchorage, AK 99511

LOCATION: W 1/4 OF E 1/2 OF E 1/2 OF SE 1/4 LY NLY OF NLY MGN OF SE EDGEWICK RD LESS RR R/W, SE SECT 26, TWN 23, RNG 08, near North Bend

STR: NE,SE,26-23-08

REQUEST: Timber

SIZE: 9.64 acres

ZONE: AR10, AR5

Tax # 262308-9013 & 262308-9110

FILE No. L92CT021

OWNER: LON H. MATTHEWS, 43010 SE North Bend Way, #59, North Bend, WA 98045

LOCATION: E 1/4 OF W 1/2 OF SE 1/4 LY SLY OF SLY MGN OF EDGEWICK RD; E 1/4 OF W 1/2 OF SE 1/4 LY R/W NLY OF NLY MGN OF EDGEWICK RD & SLY OF SLY MGN OF B N RR CO; E 1/4 OF W 1/2 OF SE 1/4 LY NLY OF NLY MGN OF B N R R CO R/W, all of SE SECT 26, TWN 23, RNG 08, near North Bend

STR: W,SE,26-23-08

REQUEST: Timber

SIZE: 19.01 acres

ZONE: AR10, AR5

Tax # 262308-9028 & 262308-9149 & 262308-9150

93-185

93-185

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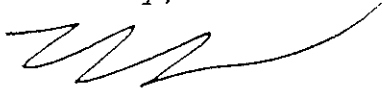
Intro: 3/15/93

Dear Councilmembers:

Attached are Introductory Ordinances for the items listed on the Zoning and Subdivision Examiner's agenda scheduled for public hearing on April 22, 27, and 29, 1993.

A copy of the agenda is attached for your information.

Sincerely,



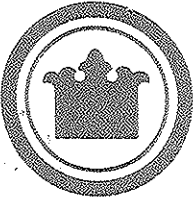
Richard Tucker  
Program Analyst

RT:mv

Attachments

"Preserving the Balance"





## King County Council

James N. O'Connor, *Zoning & Subdivision Hearing Examiner*

300 Prefontaine Building  
110 Prefontaine Place South  
Seattle, Washington 98104  
(206) 296-4660

10889

Mr. Gerald Peterson  
Clerk of the Court  
Suite 403  
King County Courthouse  
Seattle, WA 98104

June 10, 1993

Re: Department of Development and Environmental Services  
File No. L92CT020

Dear Mr. Peterson:

Attached you will find the report of the Zoning and Subdivision Examiner recommending that the Council approve, subject to conditions, the timber land designation application for current use valuation submitted by JOHN W. MATTHEWS.

Also attached is an ordinance indicating the Council's concurrence with said report.

If the attached ordinance is passed by the Council, please transmit a copy to the Department of Development and Environmental Services, Environmental Division.

Very truly yours,

James N. O'Connor  
Zoning and Subdivision Examiner

10889

May 21, 1993

OFFICE OF THE ZONING AND SUBDIVISION EXAMINER  
KING COUNTY, WASHINGTON  
300 Prefontaine Building  
110 Prefontaine Place South  
Seattle, Washington 98104

REPORT AND RECOMMENDATION TO THE KING COUNTY COUNCIL.

SUBJECT: Department of Development and Environmental  
Services File No. L92CT020  
Proposed Ordinance No. 93-185

Open Space Taxation (Current Use Assessment)  
for Timber Land

Application of JOHN W. MATTHEWS

Location: W 1/4 of E 1/2 of E 1/2 of SE 1/4  
of SEC 26, TWN 23 N, 8 E WM LY NLY  
of NLY MGN of SE Edgewick Road,  
together with the portion thereof S  
of the SLY MGN of SE Edgewick Road

SUMMARY OF RECOMMENDATIONS:

Division's Preliminary:	Approve, subject to conditions
Division's Final:	Same as above
Examiner:	Same as above

PRELIMINARY REPORT:

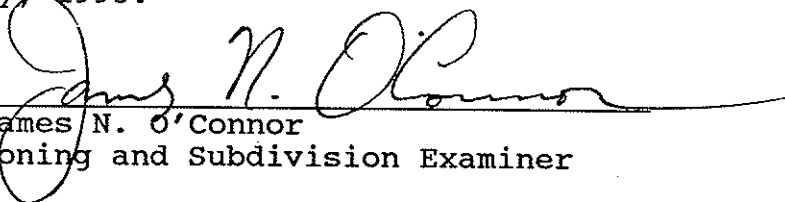
CONCLUSIONS:

1. 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 application for current use classification of 9.64 acres as timber land, subject to the attached standard conditions of approval, and subject to the submission of a Timber Management Plan to the Department of Development and Environmental Services.

RECOMMENDED this 21st day of May, 1993.

  
James N. O'Connor  
Zoning and Subdivision Examiner

TRANSMITTED this 21st day of May, 1993, by first class mail, to the following parties of record:

John W. Matthews  
Lon Matthews  
Don Theoe

TRANSMITTED this 21st day of May, 1993, to the following:

George Kritsonis, Tax Assessor's Office  
Arthur Thornbury, King County Council  
Richard Tucker, Environmental Division

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

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 approving or adopting a recommendation of the Examiner shall be final and conclusive unless within thirty (30) 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.

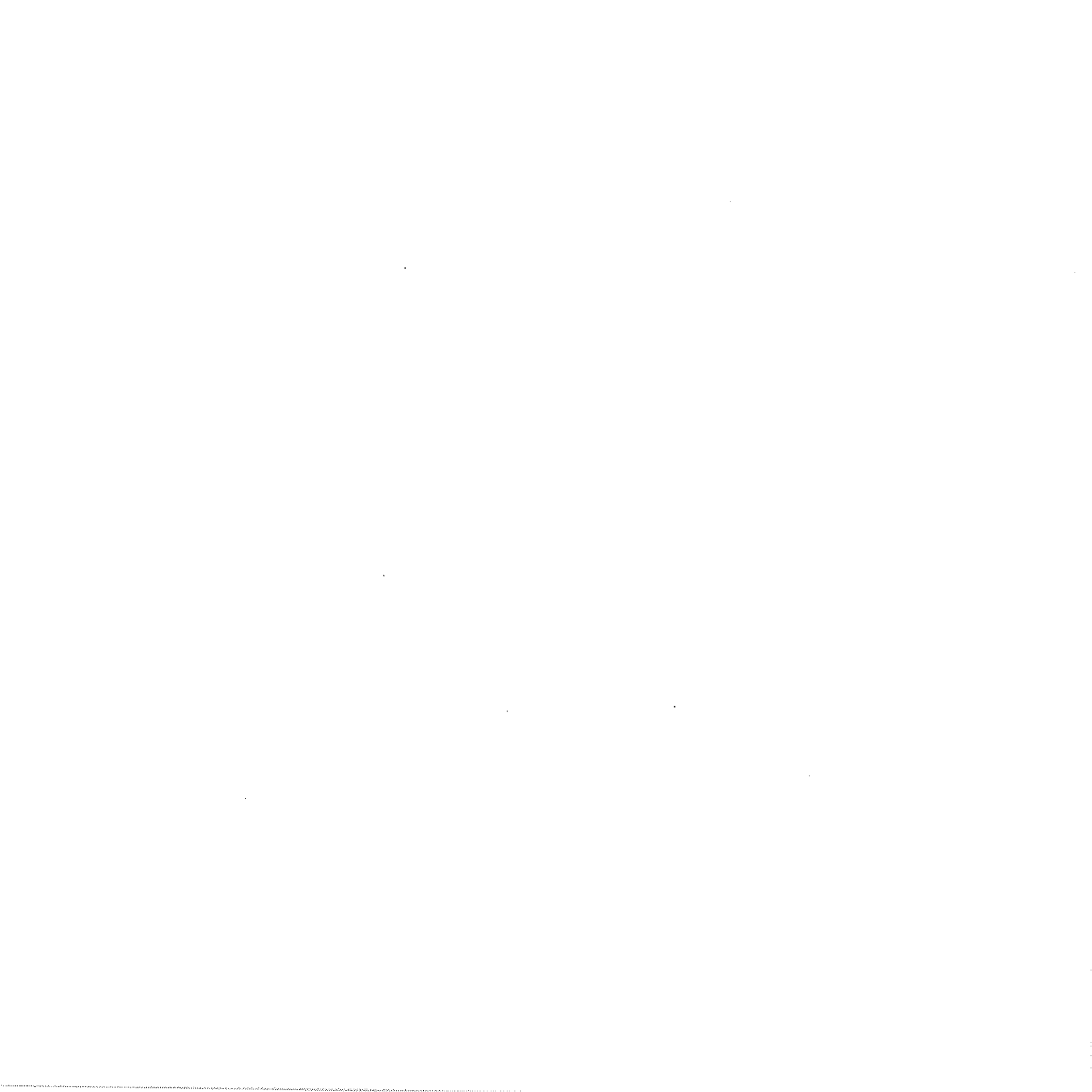
MINUTES OF THE APRIL 27, 1993 PUBLIC HEARING ON DDES FILE NO. L92CT020 - JOHN MATTHEWS:

James N. O'Connor was the Hearing Examiner in this matter. Participating in the hearing was Lon Matthews.

The following exhibits were offered and entered into the record:

Exhibit No. 1	Omitted
Exhibit No. 2	Omitted
Exhibit No. 3	Omitted
Exhibit No. 4	Omitted
Exhibit No. 5	Department of Development and Environmental Services Preliminary Report to the Zoning and Subdivision Examiner for the April 27, 1993 public hearing
Exhibit No. 6	Omitted
Exhibit No. 7	Omitted
Exhibit No. 8	Omitted
Exhibit No. 9	Omitted
Exhibit No. 10	Omitted
Exhibit No. 11	Omitted
Exhibit No. 12	Application (in triplicate) received December 31, 1992
Exhibit No. 13	Legal description received December 31, 1992
Exhibit No. 14	Assessor maps received December 31, 1992
Exhibit No. 15	Justification form received December 31, 1992
Exhibit No. 16	Fee Invoice dated December 31, 1992
Exhibit No. 17	Situs File Information dated December 31, 1992





- Space Taxation Agreement.
- d. Withdrawal from classification. When land has once been classified under this chapter, it shall remain under such classification and shall not be applied to other use for at least ten years from the date of classification and shall continue under such classification until and unless withdrawn from classification after notice of request for withdrawal shall be made by the owner. During any year after eight years of the initial ten-year classification period have elapsed, notice of request for withdrawal of all or a portion of the land, which shall be irrevocable, may be given by the owner to the county assessor or assessors of the county or counties in which such land is situated. In the event that a portion of a parcel is removed from classification, the remaining portion must meet the same requirements as did the entire parcel when such land was originally granted classification pursuant to this chapter. Within seven days the county assessor shall transmit one copy of such notice to the legislative body which originally approved the application. The county assessor or assessors, as the case may be, shall when two assessment years have elapsed following the date of receipt of such notice, withdraw such land from such classification and the land shall be subject to the additional tax due under RCW 84.34.108, Provided, That agreement to tax according to use shall not be considered to be a contract and can be abrogated at any time by the legislature in which event no additional tax or penalty shall be imposed.
- e. Exploration for oil, gas or other minerals shall not be considered a change of use of the property. The extraction of oil, gas or other minerals from the property shall be considered a change of use of the property, unless the property owner does not have an interest in the mineral rights of the property, and the structures, openings and activities involved in the extraction of minerals in no way diminish the open space and/or recreational characteristics of the property.

NOTE: Conditions 2(b) and 2(c) are applicable only for timber land applications.

ATTACHMENT

## B. FACTS:

1. Zoning in the Vicinity: Parcel number 9013 and those to the north, east and west are zoned AR10. The property to the south is zoned F. Parcel number 9110 and those around it are zoned AR10 south of the B.N.R.R. line and AR5 north the line.
2. Development of the subject property: Gravel road utility easement granted to Tanner Elect, Sallal Water, TCI Cablevision and Telephone. The proposal consists of two parcels; tax lots 13 and 110, covering 5.19 acres and 4.45 acres, respectively.
3. Site Use: The entire site is proposed as timber land. Timber on the property consists of minimum growth of alder, fir and cedar. The applicant has made arrangements for a timber management plan which has not yet been submitted. However, the applicant states that the past and continuing activity on the site is firewood cutting.
4. Access: The site may be reached by SE Edgewick Rd.
5. Assessed Value vs. Estimated Timber Value:

PARCEL NUMBER	ASSESSED VALUE	TAX
262308-9013	market	\$64,200
	current use	\$ 570
262308-9110	market	\$51,100
	current use	\$ 516

## C. REQUIREMENTS SPECIFIED BY KING COUNTY CODE (KCC):

1. KCC 20.36.010 Purpose and intent.

"It is the in the best interest of the county to maintain, preserve, conserve and otherwise continue in existence adequate open space lands for the production of food, fiber and forest

2. **KCC 20.36.110 Current use taxation of timber land.**

"Classification of timber land for current use taxation under the provisions of RCW 84.34 shall be in accordance with the following criteria:

A. The property to be classified shall contain not less than five acres and not more than twenty acres of timber land; and

B. The property must be within an established FR (forestry recreation), F (forest resource), A (agricultural) or A-R (rural area) zone. (Ord. 9322, 1990; Ord. 2537 Sec. 2, 1975)

COMMENT: The subject site consists of two parcels and covers 9.64 acres of land. The subject property is zoned AR10 and AR5.

D. 1985 COMPREHENSIVE PLAN POLICIES AND TEXT:

**PL-210**

"King County should offer incentives to encourage conservation of forest lands in Urban, Transitional and Rural Areas. When conservation of a forest parcel is assured, adjacent land uses, utilities and transportation should be designed to reduce conflicts with forestry."

COMMENT: Chapter 20.36.110 of the County Code specifies the minimum code requirements for qualification as current use "Timber Land". Comments from the King County Assessor's office (Exhibit #23), as partially referenced above in paragraph B.5, indicate a property tax deferral of approximately \$887 dollars annually for parcel number 262308-9013, and a deferral of approximately \$705 dollars for parcel number 262308-9110 under the provisions of current use taxation. This provides an incentive for the applicant to designate the property as Timber Land.

Conclusions and Recommendations

A. CONCLUSIONS:

TRANSMITTED to the parties listed hereafter:

John W. Matthews, PO Box 110801, Anchorage, AK 99511

George Kritsonis, King County Assessor's Office