



King County

KING COUNTY

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

Signature Report

June 5, 2007

Ordinance 15835

Proposed No. 2007-0205.2

Sponsors Gossett

1 AN ORDINANCE concurring with the recommendation  
 2 of the hearing examiner to approve, subject to conditions,  
 3 the application for current use assessment for timberland  
 4 submitted by Gary and Ann Taylor for property located at  
 5 36713 – 293rd Place Southeast, Enumclaw, Washington  
 6 98022, designated department of natural resources and  
 7 parks, water and land resources division, file no.  
 8 E06CT055.

9

10 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

11 SECTION 1. This ordinance does hereby adopt and incorporate herein as its  
 12 findings and conclusions the findings and conclusions contained in the report and  
 13 recommendation of the hearing examiner dated May 10, 2007, to approve, subject to  
 14 conditions, the application for current use assessment for timberland submitted by Gary  
 15 and Ann Taylor for property located at 36713 – 293rd Place Southeast, Enumclaw,  
 16 Washington 98022, designated department of natural resources and parks, water and land

**Ordinance 15835**

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17 resources division, file no. E06CT055, and the council does hereby adopt as its action the  
18 recommendation or recommendations contained in the report.

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Ordinance 15835 was introduced on 3/26/2007 and passed by the Metropolitan King  
County Council on 6/4/2007, by the following vote:

Yes: 8 - Mr. Gossett, Ms. Lambert, Mr. von Reichbauer, Mr. Dunn, Mr.  
Ferguson, Mr. Phillips, Ms. Hague and Mr. Constantine

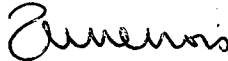
No: 0

Excused: 1 - Ms. Patterson

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

  
Larry Gossett, Chair

ATTEST:

  
\_\_\_\_\_

Anne Noris, Clerk of the Council

**Attachments**      A. Hearing Examiner Report dated May 10, 2007

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

400 Yesler Avenue, Room 404  
Seattle, Washington 98104  
Telephone (206) 296-4660  
Facsimile (206) 296-1654  
Email: hearex@metrokc.gov

**REPORT AND RECOMMENDATION TO THE METROPOLITAN KING COUNTY COUNCIL**

**SUBJECT:** Department of Natural Resources & Parks (DNRP), Water & Land Resources Division  
file no. **E06CT055**  
Proposed Ordinance No. **2007-0205**

Open Space Taxation (Current Use Assessment) for Timber Land  
Application of **GARY and ANN TAYLOR**  
Post Office Box 476  
Black Diamond, Washington 98010

Location of Property: 36713 – 293<sup>rd</sup> Place SE  
Enumclaw, Washington

**SUMMARY OF RECOMMENDATIONS:**

Department's Preliminary:	Approve 5.30 acres
Department's Final:	Approve 5.30 acres
Examiner:	Approve 5.30 acres

**PRELIMINARY REPORT:**

The Department of Natural Resources & Parks, Water and Land Resources Division Report on item no. E06CT055 was received by the Examiner on April 20, 2007.

**PUBLIC HEARING:**

After reviewing the report and examining available information on file with the application, the Examiner conducted a public hearing on the application as follows:

The hearing on item no. E06CT055 was held by the Examiner on May 2, 2007, in the Hearing Examiner's conference room, 400 Yesler Way, Room 404, Seattle, Washington.

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:**

Owners: Gary and Ann Taylor  
P.O. Box 476  
Black Diamond, WA 98010

Property location: 36713 - 293rd Place SE  
Enumclaw, WA 98022

Request: Timber Land  
STR: SW 29-21-07  
Zoning: RA-5  
Parcel no.: 292107-9091  
Total acreage: 7.47  
Requested Timber Land: 6.00  
Recommended Timber Land: 5.30

(The land area recommended for timber land enrollment is the entire parcel less the excluded area(s), which is what has been calculated by DNRP. In the event the County Assessor's official parcel size is revised, the timber land acreage shall be administratively adjusted to reflect that change.)

2. Except as modified herein, the facts set forth in the King County Department of Natural Resources & Parks, Water and Land Resources Division, Preliminary Report for the May 2, 2007, public hearing are found correct and are incorporated herein by reference. Copies of the department report will be provided with the copies of this Report submitted to the King County Council.
3. Participation in the Timber Land program is contingent upon Applicant submission of a forest stewardship plan by July 1, 2007, and approval and implementation of that plan by August 1, 2007. Failure to meet these requirements will exclude the property from enrollment in the Timber Land program at present.

**CONCLUSION:**

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

**RECOMMENDATION:**

APPROVE current use taxation, "timber land" classification, for 5.30 acres, subject to submission and approval of the Applicant's forest stewardship plan as noted in Finding no. 3 above, compliance with and implementation of that plan, and execution of the State of Washington, Department of Revenue, Open Space Taxation Agreement Form REV 64 0022(7-23-02).

RECOMMENDED this 10th day of May, 2007.

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James N. O'Connor  
King County Hearing Examiner *pro tem*

TRANSMITTED this 10th day of May, 2007, to the following parties and interested persons:

Gary and Ann Taylor  
P.O. Box 476  
Enumclaw, WA 98010

Susan Monroe, Department of Assessments  
Ted Sullivan, Dept. of Natural Resources & Parks  
Marilyn Cope, KCC – Committee Staff  
Charlie Sundberg, Bus. Relations & Economic Devel.  
Bill Bernstein, Dept. of Natural Resources & Parks  
Sally King, Dept. of Natural Resources & Parks

**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 \$250.00 (check payable to King County Office of Finance) **on or before May 24, 2007**. 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 May 31, 2007**. 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, 516 3<sup>rd</sup> Avenue, Seattle, Washington 98104, 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 is 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 MAY 2, 2007, PUBLIC HEARING ON DEPARTMENT OF NATURAL RESOURCES & PARKS FILE NO. E06CT055:

James N. O'Connor was the Hearing Examiner in this matter. Participating in the hearing and representing the Department was Bill Bernstein. There were no other participants in this hearing.

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 PBRs staff report
- Exhibit No. 5 Affidavit of Publication
- Exhibit No. 6 Notice of Hearing from the Hearing Examiner's Office
- Exhibit No. 7 Notice of Hearing from the PBRs program
- Exhibit No. 8 Legal notice and introductory ordinance to the County Council
- Exhibit No. 9 Application—signed and notarized
- Exhibit No. 10 Assessor map
- Exhibit No. 11 King County Assessor's database printout
- Exhibit No. 12 Arcview/orthophoto map
- Exhibit No. 13 *Not submitted*
- Exhibit No. 14 *Reserved for future submission of Forest Stewardship plan*
- Exhibit No. 15 *Reserved for future submission of legal description of area to be enrolled*
- Exhibit No. 16 Letter to applicant re: received application and approval schedule

JNOC:ms  
E06CT055 RPT

Attachment

**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)

Property Owner: **XXX**  
Property Address: **XXXX**  
Granting Authority: **King County, Washington**  
Legal Description:

Assessor's Property Tax Parcel or Account Number: **XXX**  
Department of Natural Resources & Parks File Number: **E0XXX**  
This agreement is between **XXX** hereinafter called the "Owner", and  
**King County, Washington** 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:

**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. 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. 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(6)(f)).
  - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e).

- 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 forest land under chapter 84.33 RCW, or under chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.
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. The owner may apply for reclassification as provided in Chapter 84.34 RCW.
  10. This agreement shall supersede any previous current use taxation agreement entered into for the subject property.

This agreement shall be subject to the following conditions:

**See attached Hearing Examiner Report and Recommendation**

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 is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).

Granting Authority:

Dated \_\_\_\_\_

\_\_\_\_\_ King County, Washington

\_\_\_\_\_  
Council Chair

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 (must be signed by all owners).

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

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

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.  
REV 64 0022e (w) (7/27/05)