JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS

CONSENT AGENDA REQUEST

TO: **Board of County Commissioners (BoCC)**

FROM: **Josh Peters, DCD Director**
David Wayne Johnson, Associate Planner DCD

DATE: **December 16, 2024**

SUBJECT: **Request for Board Action re: Signing 2024 Open Space Current Use Assessment Tax Agreements**

STATEMENT OF ISSUE:

On November 18, and December 9, 2024, the BoCC held a duly noticed public hearing on Jefferson County's Current Use Open Space Tax Program Applications for 2024. After hearing a staff report, taking staff, applicant and public testimony, the Board took action to approve CUA2022-00002 Hood Canal Salmon Enhancement Group, and CUA2024-00001 Zuker & Allday. The next step in the process is for the Board to sign the attached Tax Agreements in triplicate, keep one copy and send the other two back to DCD staff. One copy will be recorded by the Applicant/Owner, with the other copy going to the Assessor.

ANALYSIS:

The attached Open Space Tax Agreement is a standard form provide by the State of Washington to be used specifically for the Open Space Tax Program. Staff has prepared the attached Tax Agreements with relevant conditions of approval and other information, based upon the review of the applications and approval by the Board. The Agreements have been signed by the property owners and are ready to be signed by the Board. Once signed by all parties, the agreements will authorize the Assessor to make necessary adjustments to the property tax.

FISCAL IMPACT:

This request has no fiscal impact. The tax agreements will have a fiscal impact to the assessed property tax of the subject parcels, however the impact is allowed under the program in exchange for the public benefit of preservation and protection of open space lands, including lands of high value, such as critical and environmentally sensitive areas, public access, transfer of development rights, and lands that assist in implementing the Jefferson County Comprehensive Plan.

RECOMMENDATION:

That the Board of Commissioners sign the attached original three copies of the Open Space Tax Agreements for each of the two property owners, keep one copy for the BoCC and return the others to DCD staff.

REVIEWED BY:

Mark J. McCauley
Mark McCauley, County Administrator

12/10/24
Date

When Recorded Return to:

Jefferson County
Department of Community Development
621 Sheridan St.
Port Townsend, WA 98368

Open Space Taxation Agreement

Chapter 84.34 RCW

(To be used for "Open Space" and "Timber Land" Classification or Reclassification Only)

Property Owner Zoe Zuker & Eugene Allday

Property Address 175 Dabob Post Office Road, Quilcene, WA 98376

Legal Description S33 T28 R1W SW QUARTER(LY E'LY OF DABOB PO RD AND LY N'LY OF COYLE RD) LS TX 4,

Assessor's Property Tax Parcel or Account Number 801333001

Reference Numbers of Documents Assigned or Released CUA2024-00001

This agreement between Zoe Zuker & Eugene Allday

hereinafter called the "Owner", and Jefferson County

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 – RCW 84.34.020(1)(a) or (b)**

☐ **Farm and Agricultural Conservation Land (a sub classification of open space land) – RCW 84.34.020(1)(c)**

☐ **Timber Land – RCW 84.34.020(3)**

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 its classified use.
2. No structures shall be built 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. A request may be filed with the assessor to withdraw from the program after the land has been classified for 10 or more years. No 20% penalty will be imposed. The applicable taxes and interest shall be imposed as provided in RCW 84.34.070.

6. After the effective date of this agreement, any change in use of the land, except through compliance with items (5), (7), (9), or (10), shall be considered a **breach** of this agreement, and shall be subject to removal of classification and liable for additional tax, interest, and penalty 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, wildfire 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 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 for the purposes enumerated in those sections (see RCW 84.34.108(6)(f));
   g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f);
   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 of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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; or
   l) The discovery that the land was classified in error through no fault of the owner.
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 of the land if reclassification is permissible under RCW 84.34.070.
10. Changes to the conditions of this agreement could result in the re-rating of the parcel by the granting authority, subject to a public hearing, and may result in a change in assessed value. If the granting authority approves the changes in conditions, a revised agreement may be required.

The parcel(s) of land described in this agreement is subject to the following conditions:

1. As required in Part I, Section 1, B of Resolution 82-91, prior to approval, the applicant shall provide certification of "no delinquent property tax" issued by the Jefferson County Treasurer. Approval will be denied if the landowner has failed to satisfy any judgments Jefferson County has obtained against the landowner, or if the landowner owes any fee to Jefferson County, or has failed to pay traffic fines or penalties of the Jefferson County District Court.
2. The applicant shall enter into an Open Space Taxation Agreement with the Jefferson County Board of County Commissioners. The executed agreement shall be recorded at the expense of the applicant.
3. Any compensating tax due at the time of the transfer shall be paid in full.

The parcel(s) of land described in this agreement may be used in the following manner:

See Conservation Easment AFN 510365

The parcel(s) of land described in this agreement may be removed if the land is used in the following manner:

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).

Dated ______________________ ______________________________
Signature(s) of County and/or City Legislative Authority

____
Title

Dated ______________________ ______________________________
Signature(s) of County and/or City Legislative Authority

____
Title

Dated ______________________ ______________________________
Signature(s) of County and/or City Legislative Authority

____
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 12.9.2024 ______________________________
(Must be signed by all owners)

Date signed agreement received by Legislative Authority ______________________________

Prepare in triplicate with one copy to each of the following: Owner, Granting Authority, and County Assessor

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact your local county assessor's office.

When Recorded Return to:

Jefferson County
Department of Community Development
621 Sheridan St.
Port Townsend, WA 98368

Open Space Taxation Agreement
Chapter 84.34 RCW
(To be used for "Open Space" and "Timber Land" Classification or Reclassification Only)

Property Owner: Hood Canal Salmon Enhancement Group

Property Address: 170 Moon Valley Drive, Quilcene, WA, 98376

Legal Description: S23 T27 R2W TAX 41 BND THRU BLA #139781 SUBJ/EASE, Located adjacent to 300 Glen Logie Road
Quilcene, WA 98376

Assessor's Property Tax Parcel or Account Number 702233006

Reference Numbers of Documents Assigned or Released CUA2022-00002

This agreement between Hood Canal Salmon Enhancement Group

hereinafter called the "Owner", and Jefferson County

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 – RCW 84.34.020(1)(a) or (b)**

☐ **Farm and Agricultural Conservation Land (a sub classification of open space land) – RCW 84.34.020(1)(c)**

☐ **Timber Land – RCW 84.34.020(3)**

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 its classified use.
2. No structures shall be built 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. A request may be filed with the assessor to withdraw from the program after the land has been classified for 10 or more years. No 20% penalty will be imposed. The applicable taxes and interest shall be imposed as provided in RCW 84.34.070.

6. After the effective date of this agreement, any change in use of the land, except through compliance with items (5), (7), (9), or (10), shall be considered a **breach** of this agreement, and shall be subject to removal of classification and liable for additional tax, interest, and penalty 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, wildfire 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 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 for the purposes enumerated in those sections (see RCW 84.34.108(6)(f));
   g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f);
   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 of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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; or
   l) The discovery that the land was classified in error through no fault of the owner.
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 of the land if reclassification is permissible under RCW 84.34.070.
10. Changes to the conditions of this agreement could result in the re-rating of the parcel by the granting authority, subject to a public hearing, and may result in a change in assessed value. If the granting authority approves the changes in conditions, a revised agreement may be required.

The parcel(s) of land described in this agreement is subject to the following conditions:

1. As required in Part I, Section 1, B of Resolution 82-91, prior to approval, the applicant shall provide certification of "no delinquent property tax" issued by the Jefferson County Treasurer. Approval will be denied if the landowner has failed to satisfy any judgments Jefferson County has obtained against the landowner, or if the landowner owes any fee to Jefferson County, or has failed to pay traffic fines or penalties of the Jefferson County District Court.
2. The applicant shall enter into an Open Space Taxation Agreement with the Jefferson County Board of County Commissioners. The executed agreement shall be recorded at the expense of the applicant.
3. Any compensating tax due at the time of the transfer shall be paid in full.
4. Requires signage for public access to the site. Signage must be installed when other project elements are finished and the site is open to the public, approximately 2028.

The parcel(s) of land described in this agreement may be used in the following manner:

Salmon Restoration Project, public access for recreation.

The parcel(s) of land described in this agreement may be removed if the land is used in the following manner:

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).

Dated ____________________ ____________________
Signature(s) of County and/or City Legislative Authority

____
Title

Dated ____________________ ____________________
Signature(s) of County and/or City Legislative Authority

____
Title

Dated ____________________ ____________________
Signature(s) of County and/or City Legislative Authority

____
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.

Mendy A. Harlow
Owner(s)

Dated 11/19/2024 ____________________
(Must be signed by all owners)

Date signed agreement received by Legislative Authority ____________________

Prepare in triplicate with one copy to each of the following: Owner, Granting Authority, and County Assessor

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