

RESOLUTION NO. 13279

A RESOLUTION relating to the amendment of the Thurston County Open Space Tax Program sections I, III, and IV with changes to the minimum area that must be excluded for home sites and other ineligible uses, and other minor changes.

The Board of Commissioners of Thurston County enters the following findings of fact:

WHEREAS, the Board of County Commissioners is the legislative authority pursuant to RCW 84.34 to approve applications for open space-timber and open space-open space current use classifications; and

WHEREAS, the Board considers the Open Space Tax Program a valuable incentive for owners of eligible natural resource lands to maintain their properties in resource use, providing a public benefit to all Thurston County citizens; and

WHEREAS, home sites and other non-resource areas are ineligible for current use classification under the Open Space Tax Program and RCW 84.34 and must be excluded from enrolled properties; and

WHEREAS, the present requirement to exclude the minimum lot size of the zoning district for ineligible uses is excessive and can result in otherwise eligible properties being excluded from current use classification; and

WHEREAS, the present requirement has an adverse impact on rural resource landowners in the rural areas of Thurston County, especially small timber and agricultural conservation landowners; and

WHEREAS, a minimum of one acre should be excluded for home sites and other ineligible areas, which is consistent with the Thurston County Assessor's requirements for open space-farm and agricultural land classification; and

WHEREAS, other minor changes to the Open Space Tax Program are necessary for purposes of clarification, including the fee requirement, which was previously amended by Resolution No. 11763 in 1998.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THURSTON COUNTY that:

Section 1. The Thurston County Open Space Tax Program, adopted by Resolution No. 11172, is hereby amended as shown and described in

Attachment 1.

Section 2. Severability. If any clause, sentence, paragraph, section or part of this Resolution and the provisions adopted hereunder or the application thereof to any person or circumstances shall be found to be invalid, the court order or judgment shall be confined in its operation to the controversy in which it was rendered and shall not affect or invalidate the remainder of any part thereof to any other person or circumstance.

ADOPTED: December 20, 2004

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
Thurston County, Washington

Roberto P. Baymond  
Clerk of the Board

Klaine Obergue  
Commissioner

APPROVED AS TO FORM:  
EDWARD G. HOLM  
PROSECUTING ATTORNEY

Dal MacLeod  
Commissioner

By: [Signature]  
Deputy Prosecuting Attorney

[Signature]  
Commissioner

**ATTACHMENT 1**

	Note:
<del>Strikeout</del>	= Deletion
<b><u>Bold Underline</u></b>	= Addition
...	= Unaffected language omitted

**THURSTON COUNTY OPEN SPACE TAX PROGRAM**

May, 1996

**Amended December 2004**

CONTENTS

PART I GENERAL PROGRAM REQUIREMENTS.....i

PART II AGRICULTURAL LAND CLASSIFICATION .....iii

PART III TIMBER LAND CLASSIFICATION.....v

PART IV OPEN SPACE CLASSIFICATION LAND:  
PUBLIC BENEFIT RATING SYSTEM.....vii

Pursuant to RCW 84.34 and  
Thurston County Resolution 11172

## I. INTRODUCTION AND GENERAL REQUIREMENTS

### INTRODUCTION

This program constitutes Thurston County's rules for implementation of Chapter 84.34, Revised Code of Washington (RCW); popularly known as the "Open Space Tax Act." This law was enacted by the Washington State Legislature in 1971 for the purpose of maintaining, preserving, conserving and otherwise continuing in existence open space lands for the production of food, fiber and forest crops, and to assure the use and enjoyment of natural resources and scenic beauty for the economic well-being of the state and its citizens.

### GENERAL REQUIREMENTS

Land which is proposed for classification (and reduced taxation) pursuant to Chapter 84.34 RCW must first meet the requirements of that Act and this program. Such land must satisfy the general requirements of this section, regardless of whether classification is sought under the open space, timber land or agricultural categories of the law, as well as the requirements prescribed specifically for each category and contained in Parts II, III or IV of this program.

1. Fees. The fee for applications under the Open Space Taxation Act shall be thirty dollars **paid** at the time of filing the application. This fee is refundable if the application is not approved, but is not refundable if an application is withdrawn by the applicant. **Fees are determined according to the Development Services Fee Schedule.**

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### III. TIMBER LAND CLASSIFICATION

Requirements for timber land classification are set forth in Chapter 84.34 RCW. In addition, the following requirements and policies apply.

## PURPOSE

In accord with the intent of the Open Space Tax Act (RCW 84.34) and the Thurston County Comprehensive Plan, the goal of the timber lands portion of the Open Space Tax Program in Thurston County is to encourage management of small-acreage timber tracts for commercial timber production on a long-term basis.

## CRITERIA FOR CLASSIFICATION OF TIMBER LANDS

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3. "Primary Use" for Forest Crop Production. Pursuant to RCW 84.34.020, the primary use of the property must be for the production of forest crops. When a use other than timber production exists or is contemplated for the property, the application must exclude a minimum of the acreage required for such use ~~(assuming it to be a new proposed use) by current zoning or other land use regulations.~~ For example, for a twenty-acre parcel with one residence located in a "one unit per two acre" zone or shoreline classification, ~~two acres must be excluded from the application, leaving eighteen acres eligible for timber land classification.~~ **The minimum acreage excluded for a residential home site, including accessory structures, is one (1) acre. The Development Services Department may require additional land to be excluded from enrollment if such land is not primarily devoted to the production of commercial forest crops.**

~~The area excluded must be contiguous, of simple geometric shape, and include the location of the non-timber use. The area excluded shall be defined documented by the Thurston County Assessor, and the description a map showing the excluded area shall be included with the application.~~

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## IV. OPEN SPACE CLASSIFICATION PUBLIC BENEFIT RATING SYSTEM

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### B. GENERAL REQUIREMENTS

#### ELIGIBLE LANDS--GENERAL

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4. Data Resources. All known data sources for the location of Thurston County Open Space Lands are noted in Section E, Priority Resource Eligibility Criteria or in the Appendices (Section F, page 28). When a particular parcel is not located on the lists, but the property owner believes that the specific resource is present, he or she can request the appropriate agency to inspect his site for that resource, or could provide to the County and that agency for their review, a site analysis prepared by a consultant specializing in that area of expertise (i.e., botanist, wildlife manager, geologist, etcetera).
5. Professional Standards. Professional standards may be established by the County for acceptable consultants. The County shall utilize the site analysis and any comments from the agency in determining if the parcel is eligible.
6. Non-Resource Areas. Since some natural features, like wetlands, do not neatly follow a person's property boundaries, up to twenty percent of a single, legal lot that contains non-eligible area surrounding an eligible feature may be classified as open space. **This type of non-eligible area does not include home sites or other developed portions of the site, unless otherwise permitted under Section E, Priority Resources Eligibility Criteria. In general, home sites must be excluded from the eligible area of the property (see Primary Use section, below).**

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## PRIMARY USE

The primary use of lands classified as open space is the protection of the eligible priority resources, either in their natural states, or as maintenance requires. Generally, structures are not permitted on land classified as open space.

When a use other than priority resource protection exists or is contemplated for the property (such as a house), the application must exclude a minimum of the acreage required for such use (assuming it to be a new proposed use) by current zoning or other land use regulations. This means that property with a residence must be excluded from the area to be classified as open space.

~~Example 1: For a twenty-acre parcel with one residence, located in a One Unit Per Five Acre zoning district, five acres must be excluded from the application, leaving fifteen acres eligible for classification and reduction of property taxes.~~

~~Example 2: For a five-acre parcel in a One Unit Per Five Acre zoning district, if a home or other structure exists on the property, none of the property is eligible for open space classification.~~

~~Also, for property within a zoning district that has a minimum lot size larger than five acres, five acres shall be the minimum size for a homesite or other non-eligible use.~~

~~The area excluded must be contiguous, of simple geometric shape, and include the location of the ineligible use. **The minimum acreage excluded for a residential home site, including accessory structures, is one (1) acre. The Development Services Department may require additional land to be excluded from enrollment if such land is not eligible for points under the Priority Resource Eligibility Criteria.**~~

The area excluded shall be defined **documented** by the Thurston County Assessor, and the description **a map showing the excluded area** shall be included with the application.

## **MINIMUM AREA ELIGIBLE FOR CLASSIFICATION**

The minimum parcel size for land classified as open space is five acres, excluding home sites or other non-eligible areas, except where noted otherwise in section E, Priority Resources Eligibility Criteria (pages 13 through 27).

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## **INELIGIBLE LANDS**

1. Those parcels which do not contain a resource identified as either a high, medium, or low priority are not eligible for classification as open space.
2. Lot, yard and other open space areas required by zoning are not eligible for open space classification. Open space areas dedicated under zoning or subdivision ordinance requirements or used to achieve maximum development potential under zoning are not eligible for open space classification.
3. Parts of tax parcels which do not qualify for open space classification shall be segregated **documented** prior to classification.
4. Lands containing structures, except the following:
  - a. Historical structures eligible as "Historical Sites" priority resources;
  - b. Recreation structures eligible as "Private Recreation Areas"; and
  - c. Agricultural buildings on land eligible as "Farm and Agricultural Conservation Land".

## **CURRENT USE VALUATION**

The State Open Space Tax Act provides that lands accepted for classification as open space shall have their assessed value for property tax purposes set at their "current use" value rather than at market value based on their highest and best use, provided that the current use value is never to be less than what would be

assessed for agricultural use.

Within Thurston County, this current use value will be expressed as a percentage reduction from the market value, and this reduction will be determined according to the Public Benefit Rating System described in Section D, page 14. Buildings and other improvements to the land continue to be assessed at market value.

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