



STAFF REPORT

Date: July 28, 2020

To: Pierce County Planning Commission

From: Chad R. Williams, Senior Planner

Subject: Current Use Assessment Case No. OS6-19

Applicant: Joseph Pentheroudakis

Summary: The applicant is proposing to transfer all 22.36 acres of a parcel from Designated Forest Land to Current Use Open Space. The site is located at 17007 – 88th Street SW in the Longbranch vicinity in Council District 7. The site qualifies with five High Priority Resources.

Tax Parcel Descriptions: **0020351030**; PARCEL C DBLR 2005-12-20-5002 DESC AS FOLL DESIGNATED FOREST LAND RCW 84.33 2001 22.36 ACS AFN 2001-03-09-0598 COM AT CTR SEC 35-20-01W TH N 0 DEG 06 MIN 30 SEC E 20 FT TO N LI 88TH ST KPS TH S 89 DEG 21 MIN 13 SEC E 434.16 FT TO POB TH N 0 DEG 38 MIN 47 SEC E 339.49 FT TO ANGLE PT IN BDRY OF POES TAYLOR BAY ESTATES 2ND ADD TH N 43 DEG 54 MIN 20 SEC E 177.76 FT TH N 36 DEG 20 MIN 30 SEC E 80.29 FT TO SE COR OF L 9 B 8 SD TAYLOR BAY ESTATES TH S 89 DEG 29 MIN 46 SEC E 177.40 FT TH N 0 DEG 14 MIN 30 SEC W 340.86 FT TO SE COR L 5 SD B 8 TH N 0 DEG 14 MIN 30 SEC W 125.20 FT TH N 89 DEG 29 MIN 46 SEC W 268.06 FT TO NE COR L 3 SD B 8 TH N 0 DEG 30 MIN 14 SEC E 120 FT TH N 89 DEG 29 MIN 46 SEC W 116.94 FT TO NE COR L 1 SD B 8 TH N 0 DEG 30 MIN 14 SEC E 180 FT TO PT ON N LI OF SW OF NE TH S 89 DEG 29 MIN 46 SEC E 924.99 FT TO NE COR SD SUBD TH S 0 DEG 03 MIN 31 SEC W 1302.00 FT TH N 89 DEG 21 MIN 13 SEC W 891.43 FT TO POB SUBJ TO & TOG/W EASE RESTR & RESERV OF REC OUT OF 1-008 SEG 2006-0779CH/BL 01-27-06BL

Date of Site Visit: March 5, 2020

Physical Characteristics of Property: The resource rich site contains gentle slopes from the east and west toward the regulated waterway running from north to south that dissects the parcel. This waterway flows to the southwest and eventually into a Case Inlet lagoon. This property does not contain any improvements. The parcel is wooded with a natural 3rd growth of a mix of hardwoods and evergreens. The site was harvested in the mid 1990's and the timber along the waterway was left undisturbed.

General Characteristics of Surrounding Area: North: Wooded/Residential; South: Wooded; East: Wooded/Residential; West: Residential/Wooded/Private Airfield.

Public Benefit Rating System Program Eligibility: Please see Pierce County Code 2.114 for specific requirements.

A review of the submitted application identifies five High Priority Resources: Agricultural Lands, Fish & Wildlife Habitat Conservation Areas, Streams, Wetlands, and Wooded Areas. One Medium Priority Resource is also present; Potential Flood Hazards. A maximum of 15 resource points is allowed for any one application. A review of these resources according to the eligibility criteria follow here.

Eligible Resource Categories:

1. High Priority Resources

- a. Agricultural Lands*** – The United States Department of Agriculture, Soil Conservation Service’s 1979 Soil Survey of Pierce County Area, Washington identifies prime agricultural soil present on approximately 15% of this site: Bellingham silty clay loam. Therefore, the property qualifies for five high priority resource points.

- c. Fish and Wildlife Habitat Conservation Areas*** – This site contains a Fish & Wildlife Conservation polygon related to the regulated waterway as identified by Pierce County. Therefore, the site qualifies for five high priority resource points.

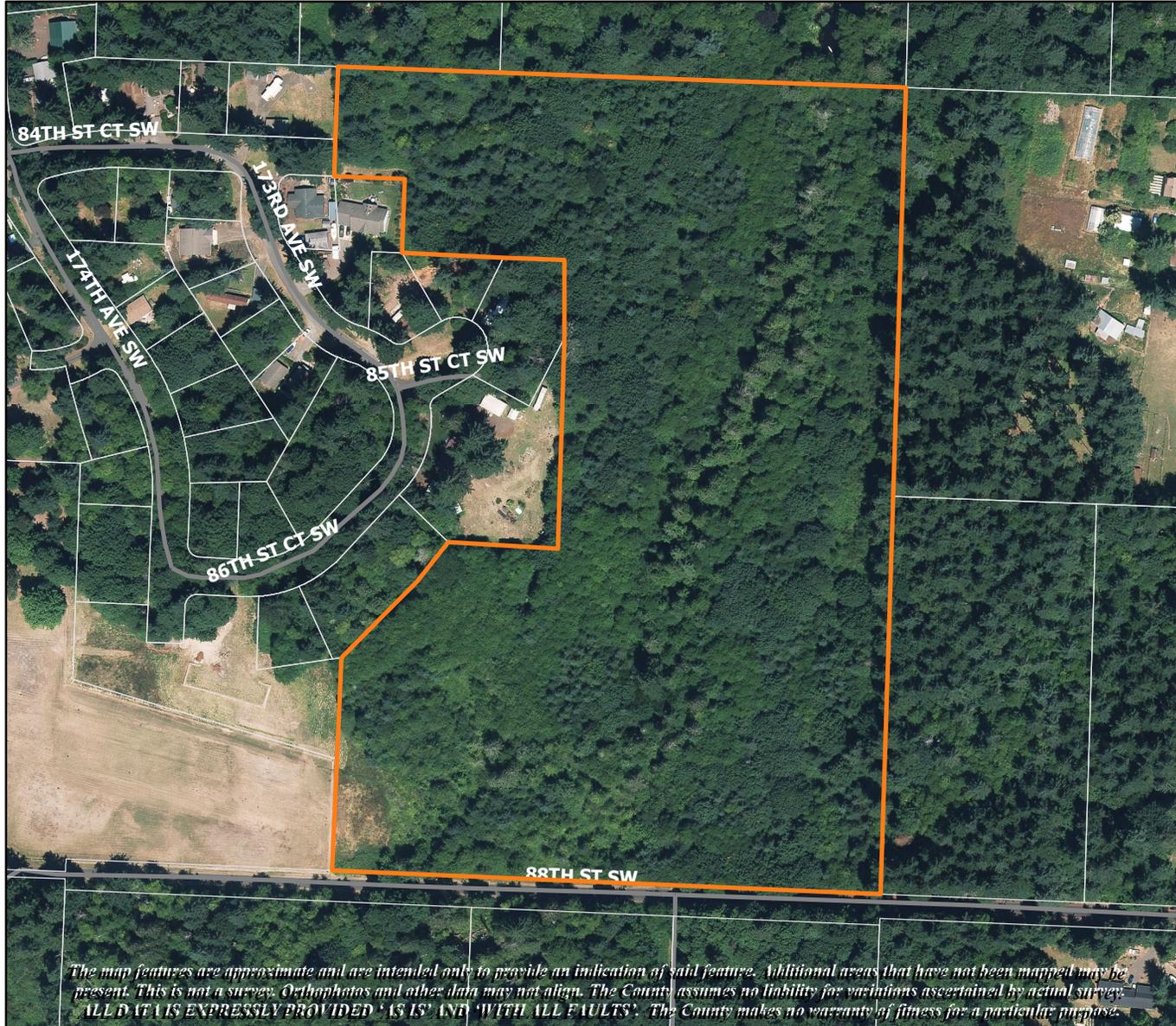
- f. Streams*** – The site contains a regulated Pierce County waterway that drains to the south and east and eventually into Puget Sound. Therefore, the site qualifies for five high priority resource points.

Attributes Supporting Current Use Assessment: The site is eligible for the maximum allowable Priority Resource points; 15, on the 22.36-acre site.

CW:ds

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OS6-19 Pentheroudakis



The map features are approximate and are intended only to provide an indication of said feature. Additional areas that have not been mapped may be present. This is not a survey. Orthophotos and other data may not align. The County assumes no liability for variations ascertained by actual survey. ALL DATA IS EXPRESSLY PROVIDED 'AS IS' AND 'WITH ALL FAULTS'. The County makes no warranty of fitness for a particular purpose.

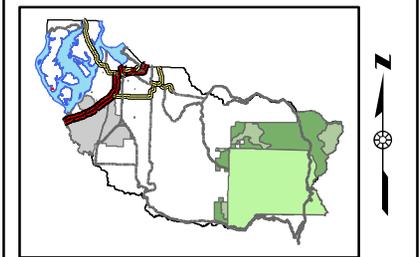
Map Legend

 Subject Parcel

Orthophoto Date: Summer 2017

Map Document:
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Scale 1:3,200



December 27, 2019

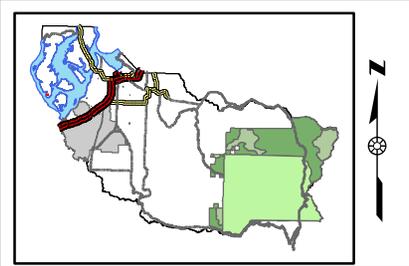
OS6-19 Pentheroudakis

Map Legend

-  Subject Parcel
-  Soils
- Wetlands Delineation**
 -  Delineated
 -  Verified
 -  Unverified
- Hydro - Centerlines**
 -  Hydro Centerline
 -  Pipe
 -  Possible FW Habitat Areas

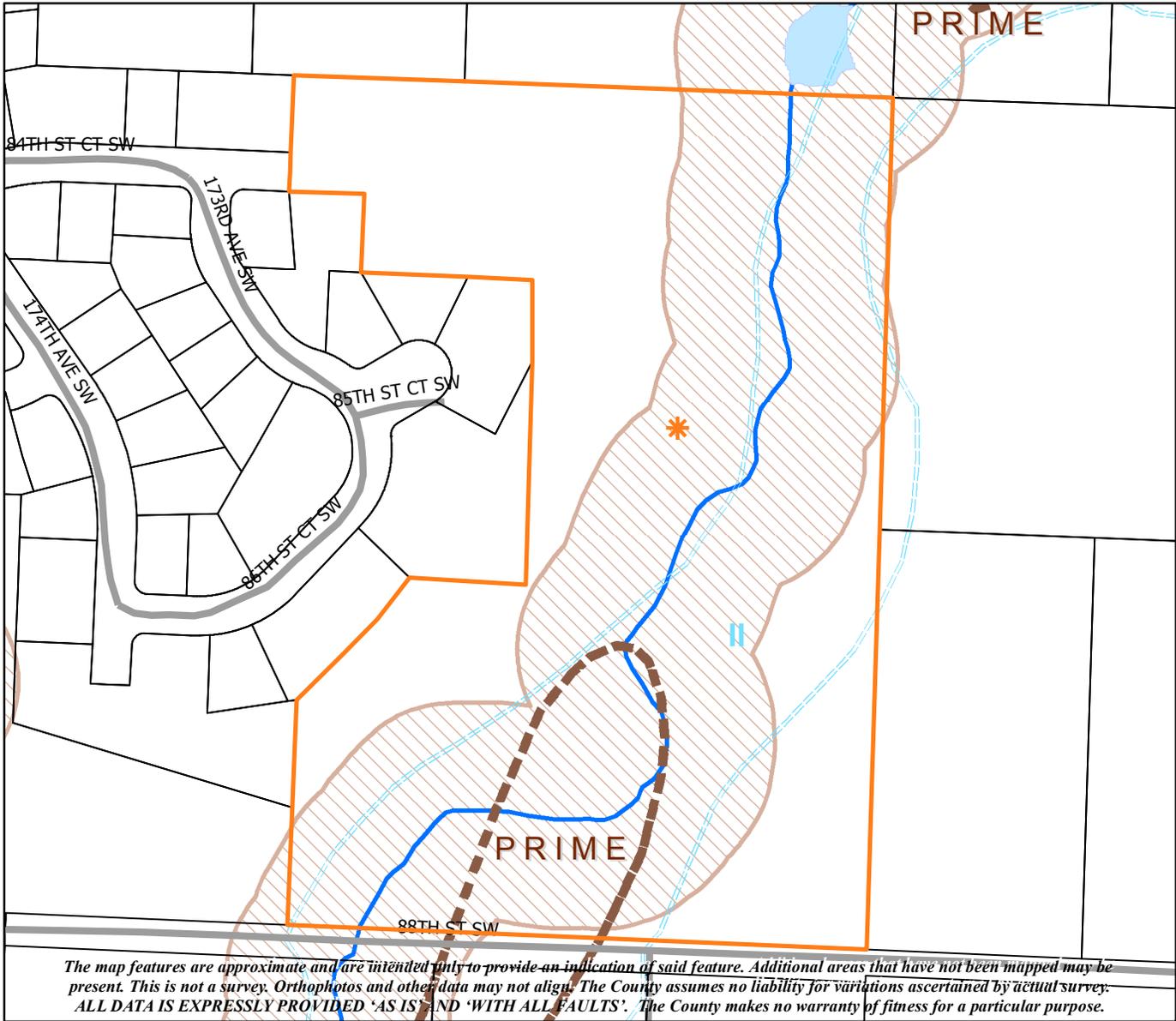
Map Document:
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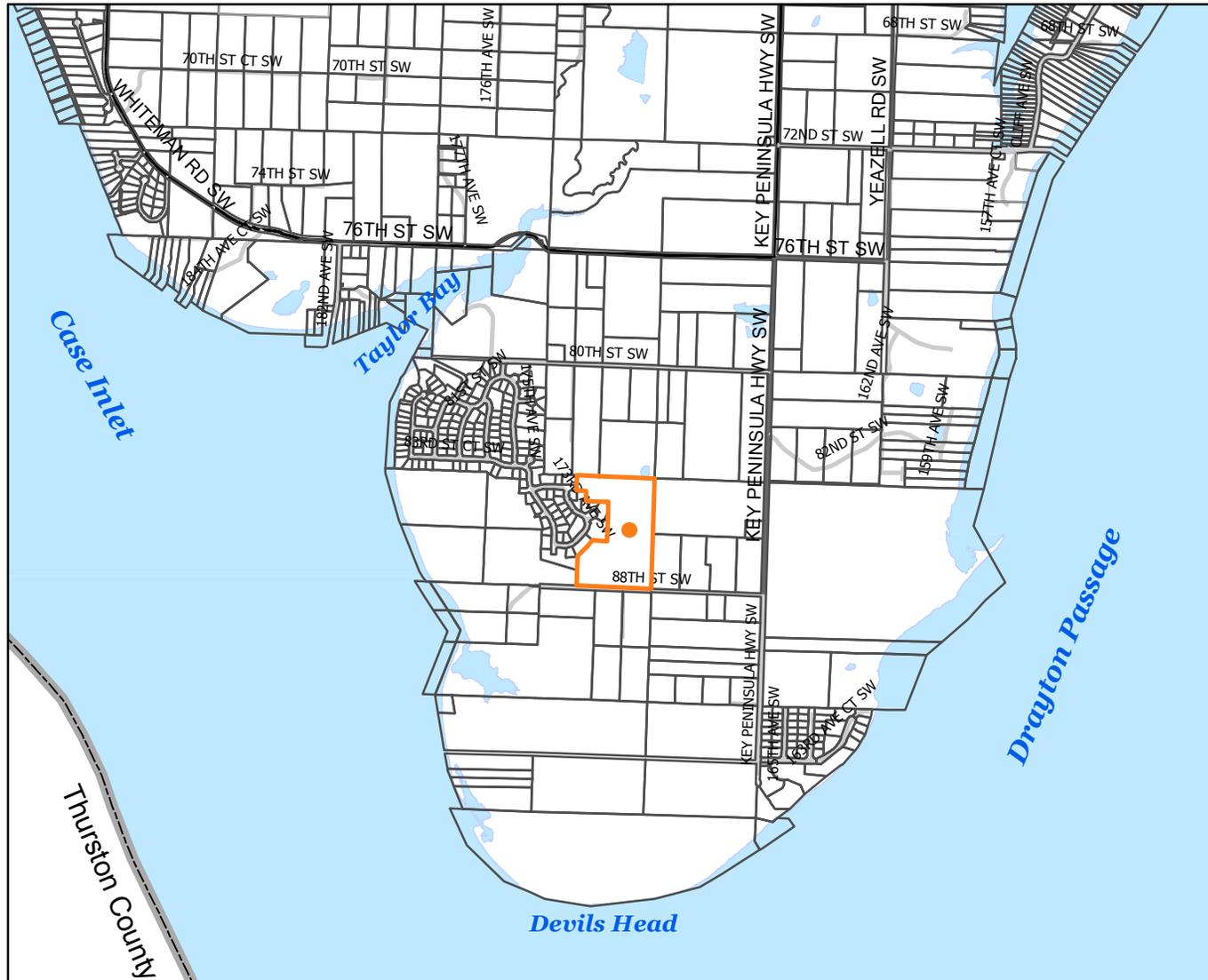
Pierce County

January 2, 2020



The map features are approximate and are intended only to provide an indication of said feature. Additional areas that have not been mapped may be present. This is not a survey. Orthophotos and other data may not align. The County assumes no liability for variations ascertained by actual survey. ALL DATA IS EXPRESSLY PROVIDED 'AS IS' AND 'WITH ALL FAULTS'. The County makes no warranty of fitness for a particular purpose.

OS6-19 Pentheroudakis

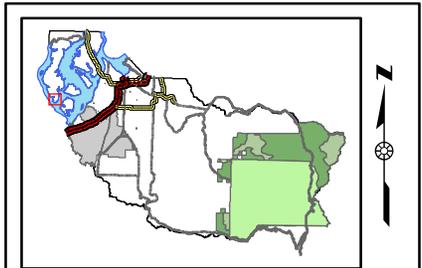


Map Legend

 Subject Parcel

Map Document:
H:\mxd\williams\CUOS2019\OS6-19_vic.mxd

Scale 1:24,000



December 12, 2019

The map features are approximate and are intended only to provide an indication of said feature. Additional areas that have not been mapped may be present. This is not a survey. Orthophotos and other data may not align. The County assumes no liability for variations ascertained by actual survey. ALL DATA IS EXPRESSLY PROVIDED 'AS IS' AND 'WITH ALL FAULTS'. The County makes no warranty of fitness for a particular purpose.



056-19

3/2020



Pierce County

Office of the Assessor-Treasurer

2401 South 35th Street, Room 142
Tacoma, Washington 98409-7498

MIKE LONERGAN
Assessor-Treasurer

This is an estimate for the **land** value only. Values and tax rates, which affect taxes, may change by the time this classification is approved.

OPEN SPACE: CASE # OS6-19

NAME: PENTHEROUDAKIS JOSEPH E

PARCEL #(s): 0020351030 15 POINTS

TRANSFER FROM: **Designated Forest Land (5 acres or more)**

<i>SHOWS THE CURRENT REDUCTION</i>		<i>SHOWS THE CHANGE TO CURRENT REDUCTION</i>	
TAX BASED ON MARKET LAND VALUE	\$ 1,180.00	TAX BASED ON DESIGNATED FOREST LAND VALUE	\$ 31.00
TAX BASED ON DESIGNATED FOREST LAND VALUE	- \$ 31.00	TAX BASED ON NEW PBRs VALUE	- \$ 472.00
INCREASE/DECREASE	= \$ 1,149.00	INCREASE /DECREASE :	= \$ 441.00

2019
APPLICATION YEAR

2020
IF APPROVED, THIS YEAR VALUE CHANGED

2021
PROPERTY TAX YEAR

RECEIVED
TREASURER
019
SERVICE

PIERCE COUNTY
APPLICATION FOR CLASSIFICATION OR RECLASSIFICATION
AS OPEN SPACE FOR CURRENT USE AS
RCW 84.34

05-6

File With the County Legislative Authority

Name of Owner(s) Joseph Pentheroudakis
Mail Address: 9013 Key Peninsula Hwy NW, Ste E-120
Lakebay WA 98349
E-Mail: jpentheroudakis@gmail.com
Is the property gated? If so, provide code:

A site visit must be scheduled
List two phone numbers to be reached
(206) 888-7535 (mobile)
(253) 884-2989 (home)
Silver Prins

Parcel Number(s) 0020351030
Property Location Address: 17213 85th St Ct SW, Longbranch WA 98351 (note: this is inside the Taylor Bay Estates Dev.)

- Is the property within city limits? Yes ___ No X If yes, which city? ___
- Legal Description: PARCEL "C" ON THE RECORD OF SURVEY FOR BOUNDARY LINE ADJUTANT
* (see EXHIBIT A attached) *
- Total Acres of Parcel(s) 22.36 Acres Excluded from Open Space 0
- Detailed description of the excluded area (if any)
n/a
- Is the land subject to a lease or agreement which permits any other use than its present use? Yes ___ No X

If yes, attach copy of the lease agreement.

- Is the land subject to any easements? Yes ___ No X

If yes, describe the type of easement, the easement restrictions and the length of the easement.

- Describe the present use of the land.
Designated Forest (RCW 84.33)
- Describe the present improvements located on the land (house, barn, garage, etc)
None
- 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.

- Is this a reclassification (transfer) from another tax classification? If yes, complete the Change form also. (64 0060 or 64 0038) YES. Change form included.

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)

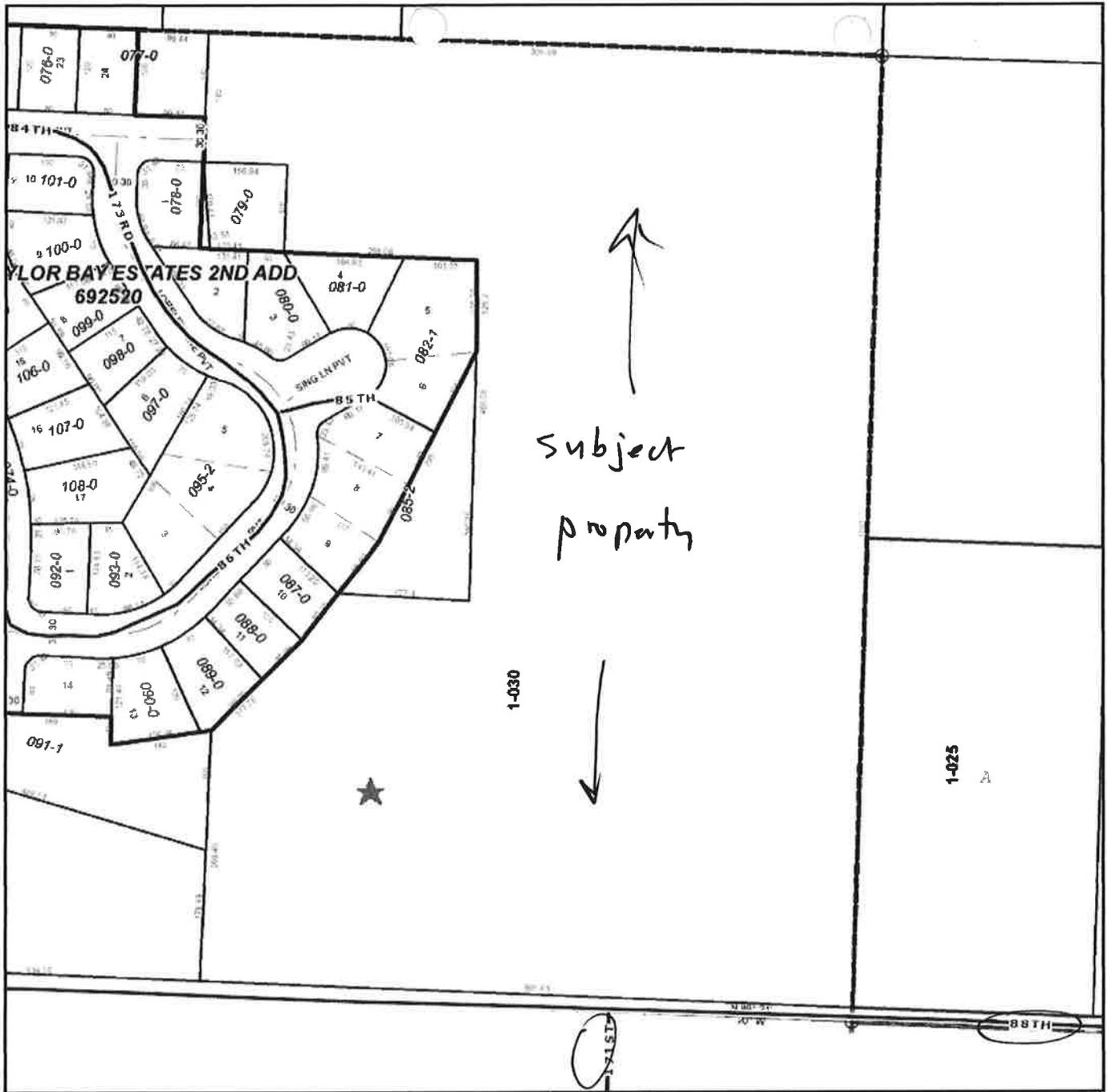
Signatures of all Owner(s) or Contract Purchaser(s):

Date:

Sign  Print Joseph Pentheroudakis

8/27/2019

Sign _____ Print _____



CWCW title
AND ESCROW

Customer Service Dept 1-855-298-4853 | CWService@CWTitle.net

This map/plat is being furnished as an aid in locating the herein described land in relation to adjoining streets, natural boundaries and other land, and is not a survey of the land depicted. Except to the extent a policy of title insurance is expressly modified by endorsement, if any, the company does not insure dimensions, distances, location of easements, acreage or other matters shown thereon.

geoAdvantage

Change of Designation
(Chapter 84.33 RCW)

RECEIVED
ASSESSOR TREASURER

AUG 29 2019

CUSTOMER SERVICE

File with County Assessor

Applicant's Name: Joseph Pentheroudakis County: Pierce

Address: 9013 Key Peninsula Hwy NW Tax Code Area: _____
Ste E-120

City, State, Zip: Lakebay WA 98349

Phone Number: (206) 860-7535

Land Subject To This Application: (legal description)

See EXHIBIT A attached

Parcel No. or Account No.: 0020351030

Change in Designation

The land is currently designated as forest land under the provisions of Chapter 84.33 RCW and meets the definition of one of the following and I/we request reclassification as: (Check appropriate box.)

- Open space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Farm and agricultural land as provided under RCW 84.34.020(2). (Attach completed form REV 64 0024 or 64 0108)
- Timber land as provided under RCW 84.34.020(3), unless county has merged their timber land classification into their designated forest land program. (Attach completed form REV 64 0109 or 64 0111 and a timber management plan)

Affirmation

As owner(s) or contract purchaser(s) of the land described in this application, I/we hereby indicate by my/our signature that I/we am aware of the potential tax liability involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW.

If this land is removed from classification before ten years have elapsed, compensating tax may also be due for part of the period it was designated as forest land. See reference to RCW 84.33.145 on page two.

Signature(s) of All Owner(s) or Contract Purchaser(s)

8/30/2019 (JP)
Date



Attachments:

- REV 64 0021 REV 64 0108 REV 64 0111
- REV 64 0024 REV 64 0109
- Timber Management Plan

Assessors Use Only

If the parcel(s) subject to this transfer document is considered contiguous, as defined in RCW 84.33.035(4), with other parcels having different ownerships, verify all remaining designated parcels with different ownerships are still:

- Adjoining
- Being managed as part of a single operation
- Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

File No.: 40197630-808-LT3

EXHIBIT "A"

**PARCEL C ON THE RECORD OF SURVEY FOR BOUNDARY LINE ADJUSTMENT, AS
RECORDED DECEMBER 20, 2005 UNDER RECORDING NO. 200512205002, RECORDS
OF PIERCE COUNTY AUDITOR;**

SITUATE IN THE COUNTY OF PIERCE, STATE OF WASHINGTON.

THE ADDRESS FOR THE EXHIBIT "A" ABOVE IS AS FOLLOWS:

xxx 86th St Ct Longbranh A 983 1

THE PROPERTY ADDRESS SHOWN ABOVE IS NOT PART OF THE LEGAL DESCRIPTION
FOR THE TITLE TO THE LAND TO BE INSURED.

RCW 84.33.145

- (1) If no later than thirty days after removal of designation the owner applies for classification under RCW 84.34.020(1), (2) or (3), then the designated forest land shall not be considered removed from designation for purposes of compensating tax under RCW 84.33.140 until the application for current use classification under chapter 84.34 RCW is denied or the property is removed from classification under RCW 84.34.108. Upon removal from classification under RCW 84.34.108, the amount of compensating tax due under chapter 84.33 RCW shall be equal to:
 - (a) The difference, if any, between the amount of the assessed valuation on such land as forest land and the amount of the new assessed valuation of such land when removed from classification under RCW 84.34.108 multiplied by the dollar rate of the last levy extended against such land, multiplied by;
 - (b) A number equal to:
 - (i) The number of years the land was designated under this chapter, if the total number of years the land was designated under chapter 84.33 RCW and classified under chapter 84.34 RCW is less than ten; or
 - (ii) Ten minus the number of years the land was classified under chapter 84.34 RCW, if the total number of years the land was designated under chapter 84.33 RCW and classified under chapter 84.34 RCW is at least ten.
- (2) Nothing in this section authorizes the continued designation under this chapter or defers or reduces the compensating tax imposed upon forest land not transferred to classification under subsection (1) of this section which does not meet the necessary definitions of forest land under RCW 84.33.035. Nothing in this section affects the additional tax imposed under RCW 84.34.108.
- (3) In a county with a population of more than six hundred thousand inhabitants or in a county with a population of at least two hundred forty-five thousand inhabitants that borders Puget Sound as defined in RCW 90.71.010, no amount of compensating tax is due under this section if the removal from classification under RCW 84.34.108 results from a transfer of property described in RCW 84.34.108(6).

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 tax assistance, call (360) 534-1400.

Change of Classification
(Chapters 84.33 and 84.34 RCW)

RECEIVED
ASSESSOR TREASURER

AUG 29 2019

Tax Code: _____

County: Pierce

CUSTOMER SERVICE

File With County Assessor

Applicant(s) name and address:

Joseph Pentheroudakis
9013 Key Peninsula Hwy NW
Ste E-120
LAKEBAY WA 98349
Phone No: (206) 860-7535

Assessor's Parcel or Account No:

0020351030

Auditor's File No. on original application:

Land subject to this application (legal description):

~~PARCEL IN THE RECORDS (JP)~~
→ SEE ATTACHED EXHIBIT A

Change of Classification
(Check appropriate box)

The land is currently classified as Farm and Agricultural land under RCW 84.34.020(2) and I hereby request reclassification as:

- Timber land as provided under RCW 84.34.020(3), unless county has merged their timber land classification into their designated forest land program. (Attach completed form REV 64 0109 or 64 0111 and a timber-management plan)
- Open Space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Forest Land classification under Chapter 84.33 RCW. (Attach completed form REV 62 0021 or 62 0110)
- Farm and Agricultural Conservation land as defined in RCW 84.34.020(8)(a). (Attach completed form REV 64 0021)

The land is currently classified as Farm and Agricultural Conservation land under RCW 84.34.020(8)(a) and I hereby request reclassification to:

- Farm and Agricultural land under RCW 84.34.020(2). (Attach completed form REV 64 0024 or 64 0108)

The land is currently classified as Timber land under RCW 84.34.020(3) and I hereby request reclassification as:

- Forest land classification under Chapter 84.33 RCW. (Attach completed form REV 62 0021 or 62 0110)
- Open Space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Farm and Agricultural land as provided under RCW 84.34.020(2). (Attach completed form REV 64 0024 or 64 0108)

NOTE: If request to change classification is approved, no additional tax, interest, and penalty will be imposed.

Requests to transfer from Forest Land designation under provisions of Chapter 84.33 RCW to Current Use classification under Chapter 84.34 RCW should be made on REV 64 0038. → attached ←

Attachment:

- REV 62 0021
- REV 64 0021
- REV 64 0108
- REV 64 0111
- REV 62 0110
- REV 64 0024
- REV 64 0109
- Timber Management Plan

General Information

RECLASSIFICATIONS are defined in RCW 84.34.070(2) as follows:

- (2) The following reclassifications are not considered withdrawals or removals and are not subject to additional tax under RCW 84.34.108:
 - (a) Reclassification between lands under RCW 84.34.020(2) and (3);
 - (b) Reclassification of land classified under RCW 84.34.020(2) or (3) or Chapter 84.33 RCW to open space land under RCW 84.34.020(1);
 - (c) Reclassification of land classified under RCW 84.34.020(2) or (3) to forest land classified under Chapter 84.33 RCW; and
 - (d) Reclassification of land classified as open space land under RCW 84.34.020(1)(c) and reclassified to farm and agricultural land under RCW 84.34.020(2) if the land had been previously classified as farm and agricultural land under RCW 84.34.020(2).
- (3) Applications for reclassification shall be subject to applicable provisions of RCW 84.34.035, 84.34.037, 84.34.041, and Chapter 84.33 RCW.
- (4) The income criteria for land classified under RCW 84.34.020(2)(b) and (c) may be deferred for land being reclassified from land classified under RCW 84.34.020(1)(c) or (3), or Chapter 84.33 RCW into RCW 84.34.020(2)(b) or (c) for a period of up to five years from the date of reclassification.

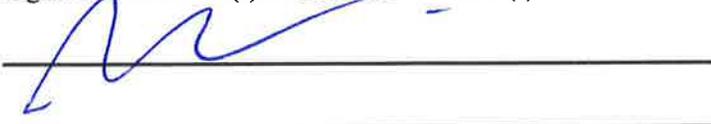
FARM AND AGRICULTURAL CONSERVATION LAND is defined in RCW 84.34.020(8)(a & b) as follows:

- (8) "Farm and agricultural conservation land" means either:
 - (a) Land that was previously classified under RCW 84.34.020(2), that no longer meets the criteria and is reclassified under RCW 84.34.020(1)(c); or
 - (b) Land that is traditional farmland that is not classified under Chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.

And also defined in RCW 84.34.037(2)(c) as follows:

- (c) Whether granting the application for land applying under RCW 84.34.020(1)(c) will; (i) preserve land previously classified under RCW 84.34.020(2) or preserve land that is traditional farmland and not classified under Chapter 84.33 or 84.34 RCW; (ii) preserve land with a potential for returning to commercial agriculture; and (iii) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of property.

Signatures of Owner(s) or Contract Purchaser(s):



Date 8/27/2019

Assessor Use Only

If the parcel(s) subject to this document is considered contiguous, as defined in RCW 84.34.020(6), with other parcels having different ownerships, verify all remaining classified parcels with different ownerships are still:

- Adjoining
- Being managed as part of a single operation
- Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

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File No.: 40197630-808-LT3

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SITUATE IN THE COUNTY OF PIERCE, STATE OF WASHINGTON.

THE ADDRESS FOR THE EXHIBIT "A" ABOVE IS AS FOLLOWS:

xxx 86th St Ct Longbranh A 983 1

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