

File No. FAC-02-23

SPOKANE COUNTY DEPARTMENT OF BUILDING & PLANNING ANALYSIS January 26, 2024

"Farm & Agriculture Conservation Land" CURRENT USE ASSESSMENT Chapter 84.34 RCW

RCW 84.34.010 Legislative declaration. *The legislature hereby declares that it is in the best interest of the state to maintain, preserve, conserve, and otherwise continue in existence adequate 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 and social well-being of the state and its citizens. The legislature further declares that assessment practices must be so designed as to permit the continued availability of open space lands for these purposes, and it is the intent of this chapter so to provide. The legislature further declares its intent that farm and agricultural lands shall be valued based on their value for use as authorized by section 11 of Article VII of the Constitution of the state of Washington. [1973 1st ex.s. c 212 § 1; 1970 ex.s. c 87 § 1.]*

RCW 84.34.020 Definitions. *As used in this chapter, unless a different meaning is required by the context:*

"Farm and agricultural conservation land" means either:

(a) Land that was previously classified under subsection (2) [*Farm and Agricultural Land*] of this section, that no longer meets the criteria of subsection (2) [*Farm and Agricultural Land*] of this section, and that is reclassified under subsection (1) [*Open Space - Farm and Agricultural Conservation Land*] of this section; 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.

2005 c 57 § 1; 2004 c 217 § 1; 2002 c 315 § 1; 2001 c 249 § 12; 1998 c 320 § 7; 1997 c 429 § 31; 1992 c 69 § 4; 1988 c 253 § 3; 1983 c 3 § 227; 1973 1st ex.s. c 212 § 2; 1970 ex.s. c 87 § 2.]

RCW 84.34 provides an opportunity for owners of property currently classified under the Open Space Farm and Agriculture Land, but which no longer qualify for that classification, or Traditional Farmland not currently classified under the Open Space Taxation Act, to apply for the Farm and Agriculture Conservation tax classification. This classification allows those owners of qualifying agricultural land to obtain up to a 50% tax deferral while their qualifying agricultural land is idle, provided they develop a plan to produce a qualifying agricultural product that will meet the income standards of the County's Farm and Agricultural program and show intent to return to that program. Applications will be rated according to Spokane County's adopted Public Benefit Rating Form.

Spokane County recognizes the State Legislature's intent to promote the production of food, and fiber and implements it with the adoption of a Public Benefit Rating System which allows the County to rate properties according to their potential to return to commercial agriculture production. Spokane County's Farm & Agriculture Conservation program enables the County to tax productive, but currently idle farmland at a current use value, rather than at the highest and best use, thereby promoting the State's interest.

PROPERTY OWNER: Mark and Vicki Pfouts
15011 E Dooper Rd.
Mead, WA. 99021

PROJECT PLANNER: Robert Brock, AICP

I. ASSESSOR'S PARCEL NUMBER(S): 47234.9017 & 47234.9018

II. GENERAL LOCATION:

The property is located a quarter mile north of Cooper Road and approximately ¼ mile east of Mt, Spokane Park Drive, in the SE¼ of Section 23, Township 27 North, Range 44 EWM, Spokane County, Washington.

III. ZONING:

Rural Conservation

IV. PROPOSAL:

The property owner is requesting to change from the tax classification of "Farm and Agricultural Land" to a tax classification of " Farm and Agriculture Conservation" pursuant to RCW 84.34.020(8)(a). The subject property consists of two parcels totaling **40** acres. Parcel 47234.9017 contains a single-family dwelling and several outbuildings and parcel 47234.9018 contains several outbuildings. The applicant indicates that the land was previously used for cattle and hay production. They intend to return the land to agricultural production.

V. ANALYSIS BASED UPON SPOKANE COUNTY CRITERIA:

A. Eligibility: The applicant's property is currently classified as current-use Farm and Agriculture.

B. Priority Consideration: The applicant has provided a Farm Plan indicating they are hiring an agricultural consultant to determine the best use of the land. They have proposed 2028 for the first year of qualifying agricultural production. The current use of the land appears consistent with future agricultural activities.

C. Additional Consideration: The land is zoned Rural Conservation, which allows agricultural uses. The property is located outside the Urban Growth Boundary. The applicant has developed a noxious weed and pest control strategy.

D. Impediments to Farm and Agricultural Land: None were identified.

E. The applicant's Public Benefit Rating Form score is **157**, sufficient to obtain the maximum tax deferral allowable under the **Farm and Agriculture Conservation** program of 50%. See the attached Public Benefit Rating Form.

VI. SUMMARY:

The applicant wishes to reclassify **40** acres of land from the **Farm and Agricultural Land** tax classification to the **Farm and Agriculture Conservation** tax classification and has submitted a Five-Year Farm Plan detailing how they will return their land to commercial agricultural production and provided a timeline. The plan details the applicant's willingness and desire to return to farming activities that will meet the County Assessor's standards for re-entry into the **Farm and Agricultural Land** current use program.

VII. TAX IMPLICATIONS:

If at any time, the owner wishes to remove the property from the Farm and Agriculture Conservation current use tax classification, the land is subject to an additional tax equal to the difference between the amount of tax paid under the classification and the tax at true and fair value for the last seven years, plus interest at the statutory rate charged on delinquent property taxes. The land must transition into the Agricultural classification within the period indicated in the Farm Plan and the Farm and Agriculture-Conservation Agreement or the owner must also pay a penalty of an additional 20 percent of the total dollar amount of the seven-year back taxes and interest. The Assessor may grant an extension of time for good reason, at their discretion.

VIII. PROPOSED CONDITIONS OF APPROVAL:

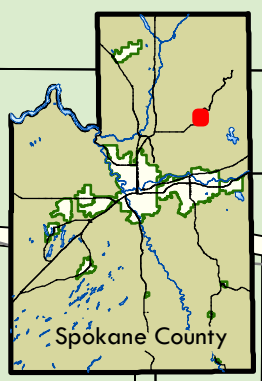
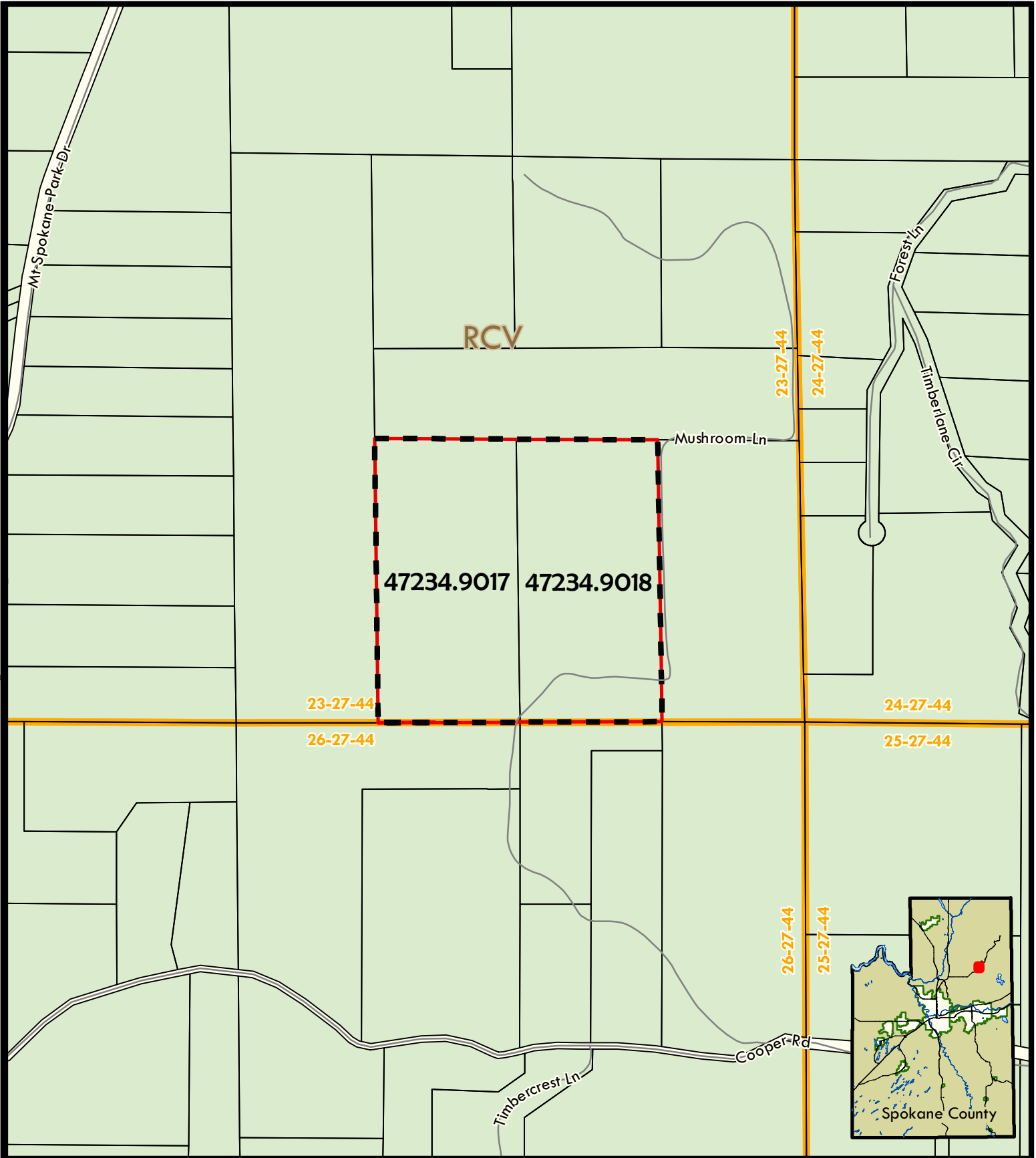
Conditions of Approval are for reclassification of the subject property to "**Farm and Agriculture Conservation**" current use assessment, as conditioned and stipulated in an agreement between the property owner and the Board of Spokane County Commissioners as follows:

- A. The change of the tax classification to "Farm and Agriculture Conservation" pursuant to RCW 84.34.020(8)(a) is for **40** acres consisting of two tax parcel numbers **47234.9017 & 47234.9018**.
- B. Any change in the use of the property other than that described in the Farm and Agricultural Conservation Agreement will be cause for reconsideration of the Current Use Assessment. It is the owner's responsibility to notify the Spokane County Assessor of any changes in use, or addition of structures to the property.
- C. The owner of the property in question shall submit an annual report to the Spokane County Assessor each January, on or before January 31, which summarizes activities accomplished in the previous year toward fulfillment of their obligation to keep the land in a farm-ready condition.

Attachments:

- 1. Zoning Map

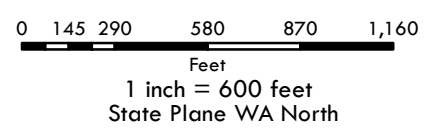
2. Aerial Map
3. Application
4. Farm Plan
5. Public Benefit Rating Form



Legend

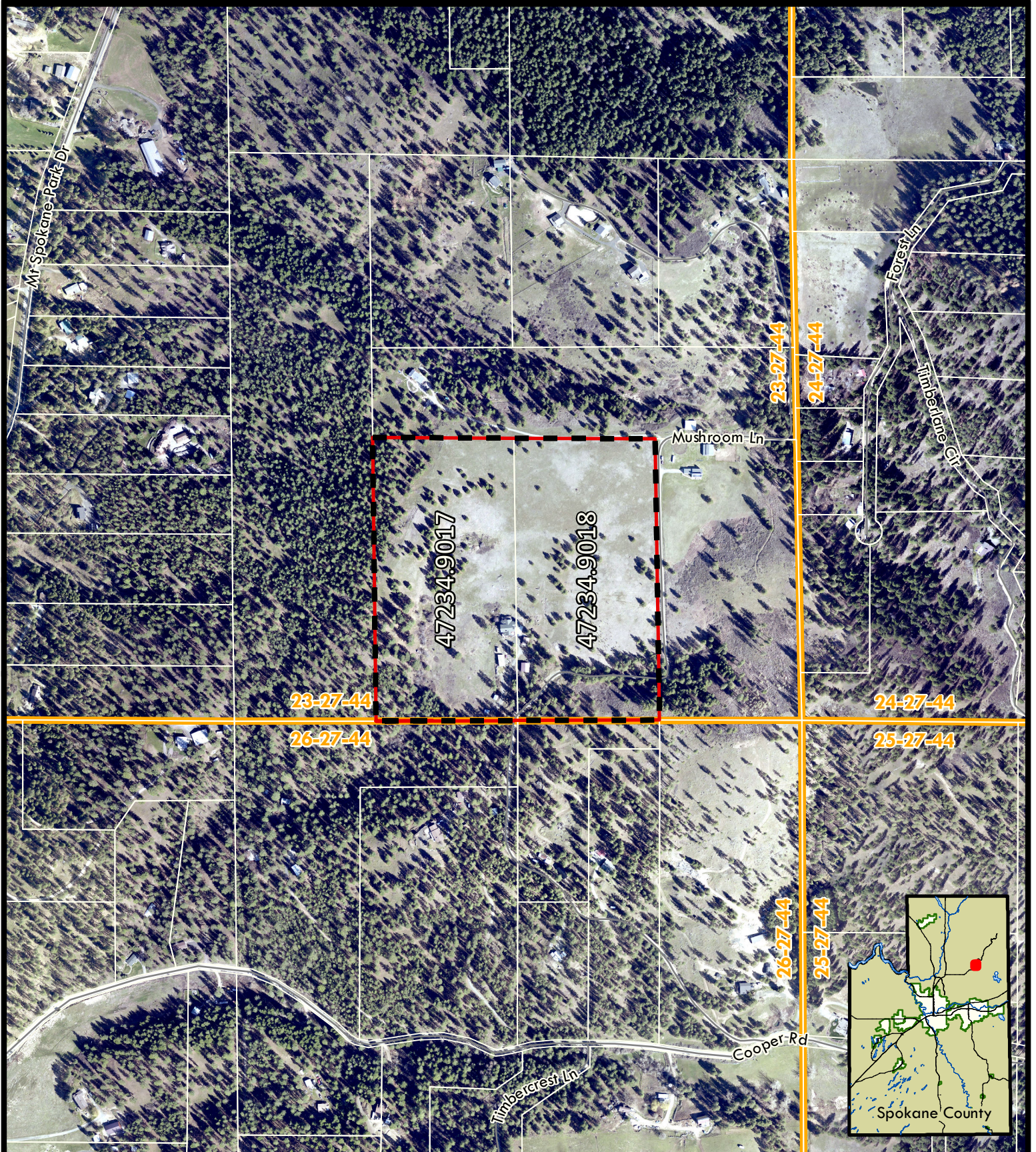
Residential	NC	Industrial	UR
LDR-P	CC	LI	RAC
LDR	RC	HI	Resource Lands
MDR	Mixed Use	Rural	LTA
HDR	MU	RT	STA
Commercial		R-5	FZ
LDAC		RCV	MZ

FAC-02-23 Zoning Map






This map was published by the Spokane County Department of Building and Planning as a general planning tool. Due to the differing quality of source documents, the Department cannot accept responsibility for errors or omissions, and therefore, there are no warranties which accompany this material.

Map produced: October 2023
 Spokane County GIS



Legend

-  Preliminary
-  Municipal Boundaries
-  Sections
-  Lakes & Streams

FAC-02-23 Aerial Map

0 150 300 600 900 1,200 Feet
1 inch = 600 feet
State Plane WA North

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Map produced: October 2023
Spokane County GIS



Spokane County Building and Planning

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Spokane, WA 99260
(509) 477-3675 / (509) 477-4703 (Fax)
Email: bp@spokanecounty.org
www.spokanecounty.org/bp

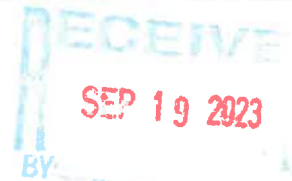
PUBLIC BENEFIT RATING FORM FOR OPEN SPACE CLASSIFICATION / FARM AND AG CONSERVATION

IMPORTANT: Please read all brochures described in the Public Benefit Rating Form Checklist for Open Space Classification prior to completing this form.

Name(s) of Applicant(s) Mark & Vicki Pfouts Date Submitted 9/18/23
Mailing Address 20631 Bothell-Everett Hwy Ste H Day Phone Number(s) (206) 948-1255
Bothell, WA 98012 (425) 487-3128
Tax Parcel Number(s) 47234.9017, 47234.9018
General Location of Property
15011 E Cooper Rd Mead, WA 99021

PART I - Property Overview

1. Legal Interest in Property:
☒ Owner ☐ Contract Purchaser ☐ Other (Describe) _____
2. Total Acreage of Property 40 acres
3. Acreage to be enrolled in the Farm and Ag Conservation Land Program 40
4. What is the Property Currently Used for? Pasture
5. Is the land subject to a lease or agreement which permits any other use than its present use?
Yes ☐ No ☒ (Note: If yes, please attached a copy of the lease agreement.)
6. Are you proposing to apply a conservation easement or historic easement to your property?
☐ Yes (type: _____) Does one exist now? ☐ Yes (type: _____)
☒ No ☒ No
Who will hold (or does hold) the easement? _____
7. Is there currently any mining claim or mining lease on the land? ☐ Yes ☒ No
8. Will you be profiting through an activity upon the land through the collection of fees, the sale of merchandise or raw materials, etc.? ☐ Yes ☒ No
9. Is the open space area dedicated under zoning or subdivision ordinance requirements or used to achieve the maximum development potential under zoning? ☐ Yes ☒ No



PART II - Farm and Agriculture Conservation Land Eligibility

A. Has the land been previously classified as farm and agricultural land under the Open Space Taxation Act, but no longer meets that criteria? (50 pts)

☒ Yes. ☐ No. Comments: The land has historically been used for pasture for cattle and prior to our ownership some hay was grown on it as well.

B. Is the land traditional farmland that has never been classified under the Open Space Taxation Act? (50 pts)

☐ Yes. ☒ No. Comments: _____

NOTE: If you answered "No" to both A and B above, your property is not eligible for this program.

PART III – Priority Consideration

C. Will the land return to commercial farming/agricultural production? Show us how. (25 pts)

☒ Yes. ☐ No. Comments: We are planning to work with a consultant to determine the best use for the land going forward and to begin developing it for that use.

D. Have you prepared a timeline to return the land to commercial farming/agriculture? Please attach. (25 pts)

☒ Yes. ☐ No. Comments: We plan to return the land to regular farming use within the next five years.

E. Is the use of your land consistent with agricultural uses? Describe. (25 pts)

☒ Yes. ☐ No. Comments: Up until recently there has been a lease for pasture on the land and currently there are a few cattle grazing on it.

F. Is the land part of a NRCS conservation program? Please provide documentation. (25 pts)

☐ Yes. ☒ No. Comments: _____

NOTE: A minimum of two (2) "Priority Considerations" marked "C", "D", "E", or "F" must be marked yes and documented in order to be eligible.

PART IV – Additional Consideration

G. Is the property located outside of an urban growth area boundary? (10 pts)

☒ Yes. ☐ No. Comments: _____

H. Does the property's acreage/square footage meet the minimum lot size for the current zoning? (10 pts)

☒ Yes. ☐ No. Comments: _____

I. Have you developed a noxious weed and pest management control plan? Please provide. (10 pts)

☒ Yes. ☐ No. Comments: We are in the process of doing this. We are contacting service providers to give us an assessment within the next month and develop a plan.

J. Are property conditions suitable for commercial agriculture in terms of soil type, slope? Describe. (10 pts)

☒ Yes. ☐ No. Comments: _____

K. Please provide any other comments that would show your potential for returning the land to commercial farm and agriculture and that you think would aid the Board when considering classification. (up to 20 pts)

Comments: This land has been used up until recently for raising cattle and for pasture and in the past for growing hay so this type of activity is possible in the future.

PART V – Impediments to Farm and Agriculture Land

L. Describe any impediments that may prevent returning the land to farm and agriculture uses such as wetlands, rock outcroppings, steep slopes, erodible soils or other considerations. (up to 50 pt reduction)

☐ Yes. ☒ No. Comments: _____

PART VI – Tax Liability Statement and Signature

IMPORTANT! Read all of the following information regarding tax liabilities before signing this application form.

You will owe to the County the following additional taxes, interest and penalties when your property is removed or withdrawn from current use classification. The following is a summary of state law. Consult RCW Chapter 84.34 for details.

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 Land" 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% shall 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 process, or except as a result of those conditions listed in (2) below.

Spokane County Building and Planning
Public Benefit Rating Form
Farm and Ag Conservation Land
Page 4 of 4

2. The additional tax, interest, and penalty specified in (1A) above shall not be imposed if removal resulted solely from:
- Transfer to a governmental entity in exchange for other land located within the State of Washington.
 - ~~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.~~
 - 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.
 - 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.
 - Transfer of land to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
 - 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)).
 - Reclassification from: i) farm & agricultural to open space classification; ii) timber land to open space classification; and, iii) from farm and agriculture conservation land to farm and agriculture.
 - 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.
 - The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
 - 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.

Removals and withdrawals from the program are processed by the Spokane County Assessor.

I (We) the undersigned, swear under the penalty of perjury, that I (We) am (are) the owner(s) or contract purchaser(s), of the land described above and that the above responses are made truthfully and to the best of my (our) knowledge. I (We) also understand that, should there be willful misrepresentation or willful lack of full disclosure on my (our) part, the granting authority, which may hereafter classify said land under the provisions of Chapter 84.34 RCW, may subsequently remove the classification. In addition, I (we) am (are) aware of the potential tax liability described above.

DATE: 9/18/2023

OWNERS:

[Signature]
Richard A. Jones

SUBSCRIBED and SWORN to before me this 18th day of September, 20 23

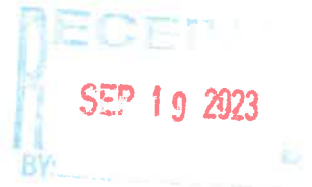


[Signature]
Notary Public in and for the State of Washington, residing in Spokane County

FIVE-YEAR FARM AND AG CONSERVATION PLAN

FAC-0002-2023

File No _____ (Staff)



Property Owner Name *Mark & Vicki Plauts*
Address *15011 E Cooper Rd*
City, State, Zip *Mead, WA 99021*
Phone number *(206) 948-1255*

Parcel Numbers: *47234.9017*
47234.9018

Property size: *40 acres*

Prepared By: *Mark Plauts*
Name
Address *20631 Bothell Everett Hwy*
St H
Phone number *Bothell, WA 98012*
(206) 948-1255
Date Prepared *(425) 487-3128*

9/18/23.

1. Please describe in detail your plan to return the property to commercial production of food and/or fiber and thereby switch to the County's Farm and Agriculture program:

We plan to work with a farming consultant to advise us on the best use for our property and to develop a plan for that use. Our time line is to have the decision made on the best use before the end of 2024 and to begin building the necessary infrastructure in 2025.

- Projected year of first crop production and crops to be grown: 2028

- Projected year you intend to start raising livestock or boarding horses:

2028

- Will your crops or livestock meet the income per acre requirements of the County's Farm and Agricultural program based upon your property size? Please see the Assessors' Office for information on the income per acre standards that apply.

Yes

2. Please describe in detail what steps you plan to take to actively control noxious weeds on your property:

We have contacted a company and are arranging for them to visit our property for an assessment and to help us develop a plan.

Owner's signature



Date

9/18/23

PUBLIC BENEFIT RATING FORM
Farm and Ag Conservation Land
Staff Use Only

File Number: FAC-02-23 Zoning Designation: RCV

Applicant Name: Mark & Vicki PFAUTS Planner: Robert Brock

Date application complete & fee paid: _____

#	PTS	ELIGIBILITY	COMMENTS (1 required)	PTS POSSIBLE
A.	50	Previously classified as farm and agricultural land	Yes. Currently In the Ag program	50
B.		Traditional farmland		50
#	PTS	PRIORITY CONSIDERATION	COMMENTS (2 required)	PTS POSSIBLE
C.	25	Returning the land to commercial farming/agricultural production	Yes, per Farm Plan	25
D.	25	Timeline to return to commercial farming/agriculture	Provided in Farm Plan	25
E.	25	Use of land consistent with agricultural uses	Yes	25
F.	0	Land is part of a NRCS conservation program	NA	25
#	PTS	ADDITIONAL CONSIDERATION	COMMENTS	PTS POSSIBLE
G.	10	Located outside of an urban growth area boundary	yes	10
H.	10	Meets minimum lot size per zoning	Yes. Greater than 20 Acres each	10
I.	10	Noxious weed and pest management control plan.	Yes, per Farm Plan	10
J.	7	Property conditions are suitable for commercial agriculture	Yes.	10
#	PTS	APPLICANT COMMENTS	COMMENTS	PTS POSSIBLE
K.	5	Other comments that potential for returning the land to commercial farm and agriculture and that would aid the Board when considering classification.	PAST USE FOR CATTLE & hay	Up to 20

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PUBLIC BENEFIT RATING FORM
Farm and Ag Conservation Land
Staff Use Only

#	PTS	LAND IMPEDIMENTS	COMMENTS	PTS POSSIBLE
L.	-5	Prevent the land from returning to farm and agricultural uses such as wetlands, rock outcroppings, steep slopes, erodible soils or other considerations	Some erodible soils present	Up to 50 pt reduction

157 TOTAL POINTS ACCUMULATED

NOTES:

This proposal has scored enough points to Achieve the
 Maximum possible TAX deferral, 50%.

Planning Commission Hearing: _____ BoCC Consideration: _____

Agreement Signed: _____ Forwarded to Assessor: _____