

File No. FAC-01-23

SPOKANE COUNTY DEPARTMENT OF BUILDING & PLANNING ANALYSIS January 11, 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:*

8) "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.

| | | |
|-------------------------------|---|--|
| <u>PROPERTY OWNER:</u> | Robert & Stephanie Shelley PO Box 560 Chattaroy, WA 99003 | Erik Shelley 28818 N. Dunn Rd. Chattaroy, WA 99003 |
|-------------------------------|---|--|

PROJECT PLANNER: Robert Brock, AICP

I. ASSESSOR'S PARCEL NUMBER(S): 48184.9056 & 48184.9057

II. GENERAL LOCATION:

The property is located west of and adjacent to Dunn Road, approximately 2/3 of a mile north of its intersection with Hamilton Rd. in the SE¼ of Section 18, Township 28 North, Range 44 EWM, Spokane County, Washington.

III. ZONING:

Rural Traditional

IV. PROPOSAL:

The property owners are 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 properties are adjacent to one another and total **45.6** acres in size. The 48184.9057 parcel contains a single-family home and several outbuildings. The 48184.9056 parcel contains several outbuildings. Together these parcels had been part of a larger farm. Robert Shelley, now deceased, had been farming the land since 1978 and stated in his application that the soil is productive. The application indicates the land has been used in the past to produce wheat, grass, oats, alfalfa, and cattle. Mr. Shelley stated in his application that he would like to retire from active agriculture due to age but keep the land in a farm-ready condition. He has since passed away. His son, Erik Shelley, added parcel, 48184.9057 to the application, with permission from the Assessor's Office under the continuous family-operation farming provision.

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 too old to actively farm the land and intend to keep the land in a farm-ready condition so

that the next owner can resume qualifying agricultural uses. The current use of the land is consistent with future agricultural activities.

C. Additional Consideration: The land is zoned Rural Traditional, which allows agricultural uses and 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: Mr. Shelley identified a small ten by ten-foot area of the land as being seasonally wet and unavailable for farm use. County GIS map layers do not identify any wetland on the property but do on the land to the south.

E. The applicant's Public Benefit Rating Form score is **165**, 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 **45.6** 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:

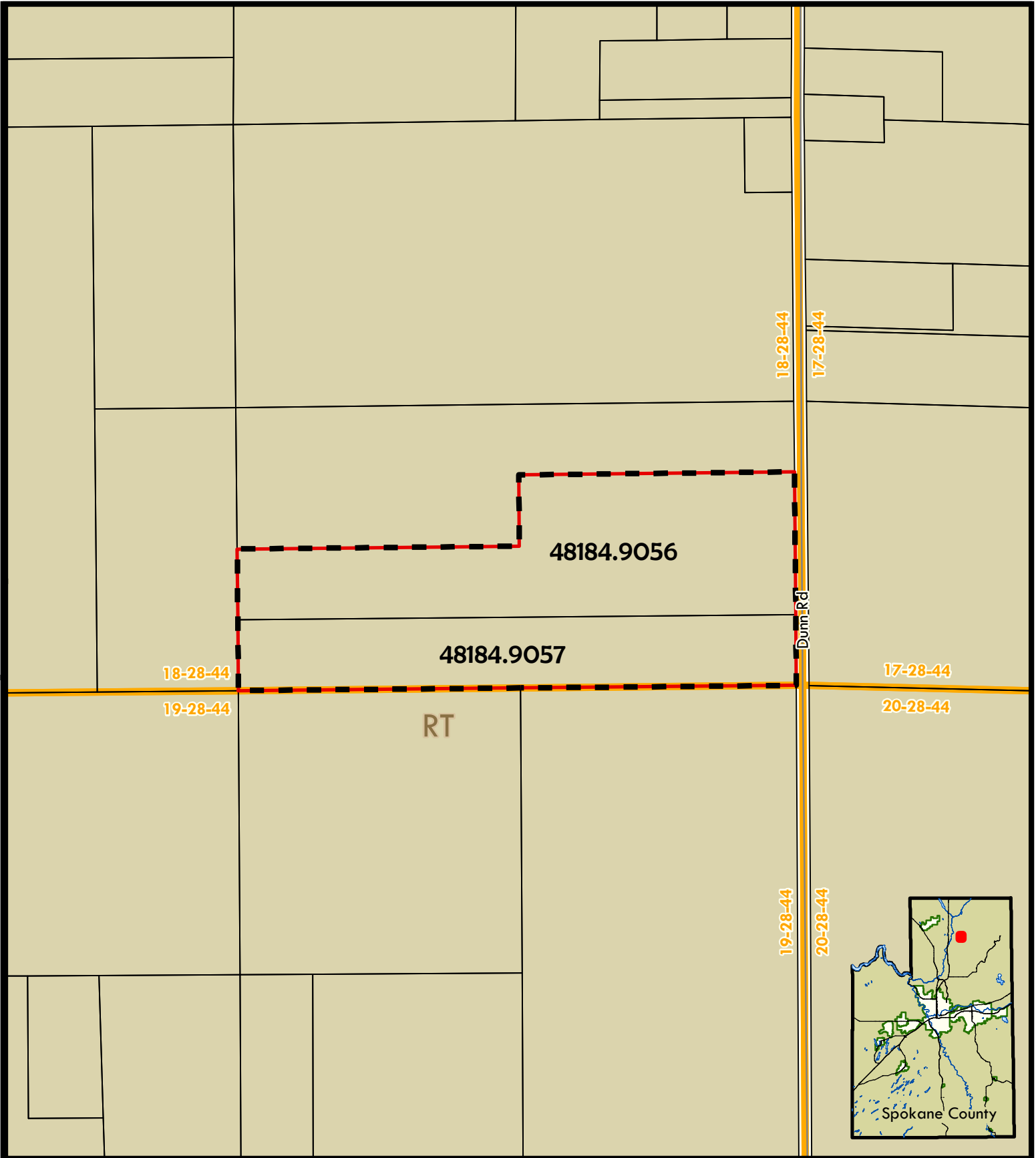
- A. The change of the tax classification to "Farm and Agriculture Conservation" pursuant to RCW 84.34.020(8)(a) is for the entire parcel of **45.6** acres. The tax parcel numbers are **48184.9056 & 48184.9056**.
- B. Any change in the use of the property other than that described in the Farm and Agricultural 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 |

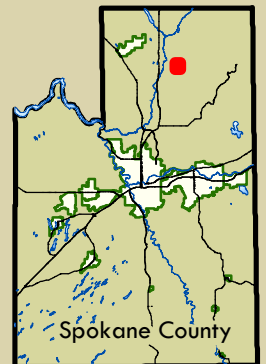
FAC-01-23 Zoning Map

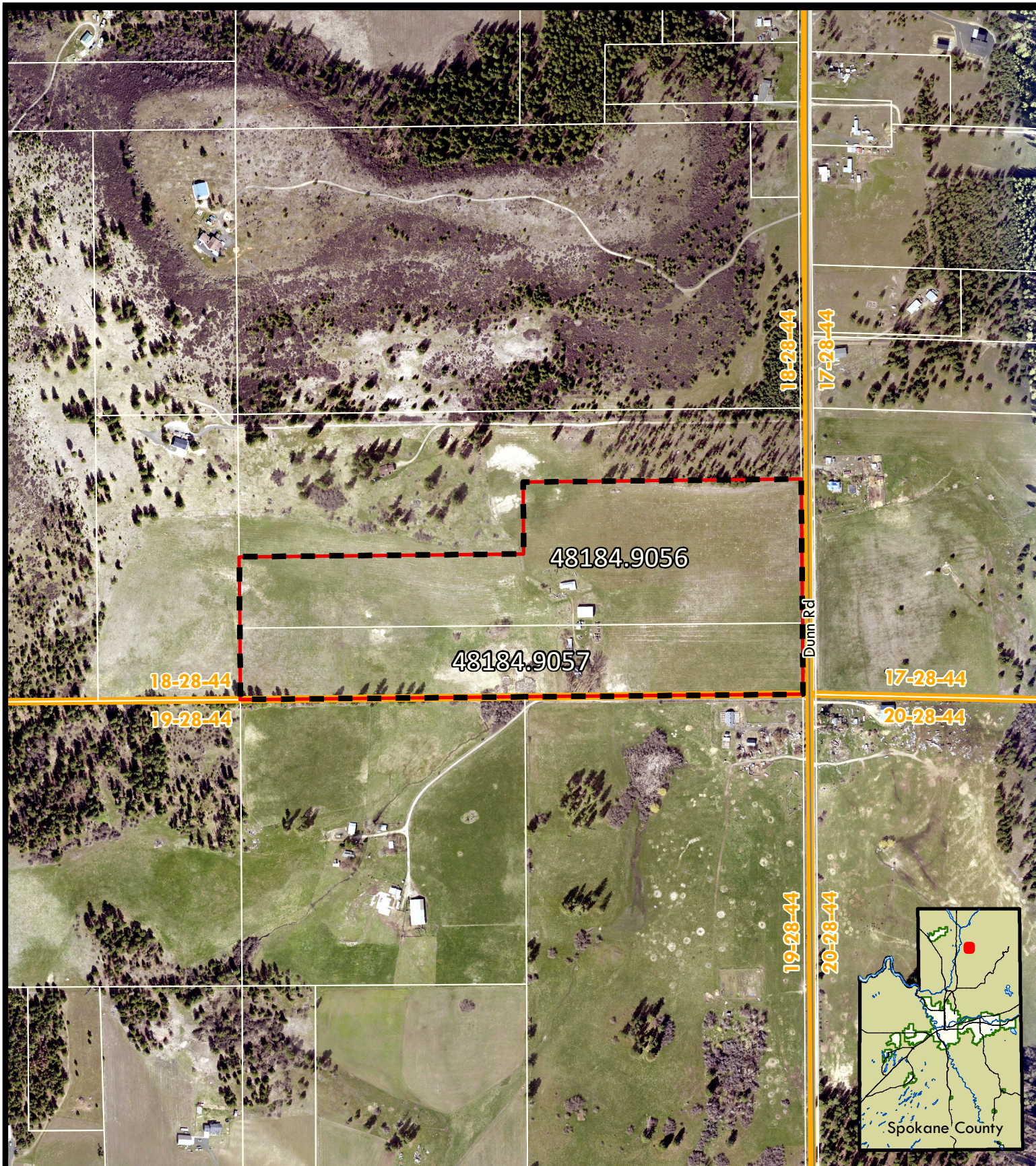
0 150 300 600 900 1,200
Feet

1 inch = 600 feet
State Plane WA North





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: January 2024
Spokane County GIS





Legend

-  Preliminary
-  Municipal Boundaries
-  Sections
-  Lakes & Streams

FAC-01-23 Aerial Map

0 150 300 600 900 1,200 Feet

1 inch = 600 feet
State Plane WA North

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Map produced: January 2024
Spokane County GIS



Spokane County Building and Planning

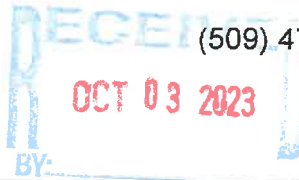
1026 W. Broadway Avenue

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) Robert Shelley Date Submitted 9-29-2023

Mailing Address P.O. Box 560 Chattaroy WA 99003 Day Phone Number(s) 509-294-2651

Tax Parcel Number(s) 48184.. 9056

General Location of Property _____

PART I - Property Overview

- Legal Interest in Property:
☒ Owner ☐ Contract Purchaser ☐ Other (Describe) _____
- Total Acreage of Property 29.59
- Acreage to be enrolled in the Farm and Ag Conservation Land Program all
- What is the Property Currently Used for? grass hay
- 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.)
- 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? _____
- Is there currently any mining claim or mining lease on the land? ☐ Yes ☒ No
- 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
- 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: it has been farmed for many years in grass, oats and alfalfa

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: it will be farm ready. I am too old to farm

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

☐ Yes. ☒ No. Comments: _____

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

☒ Yes. ☐ No. Comments: it is in native grass and cut yearly

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: rural character

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: the field is cut yearly and sprayed
when necessary

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

☒ Yes. ☐ No. Comments: mostly good loam soil with
some rocks

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: it is fairly level and has new good yield when
planted with a grain crop such as oats

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: there is only one small area that
gets damp in the spring about a 10x10 area
that I avoid with the tractor

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:

- 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
- Interest upon the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes.
- 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:
- 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 84.36.020.
 - 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. 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.
 - 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.

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

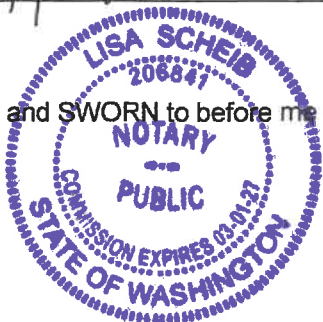
I (We) the undersigned, swear under the penalty of perjury, that I (We) am (are) the owner(s) or contract purchaser(s), of the land described above and that the above responses are made truthfully and to the best of my (our) knowledge. I (We) also understand that, should there be willful misrepresentation 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: 9/29/23

OWNERS: Robert M. Shulley

SUBSCRIBED and SWORN to before me this

29 day of September, 2023



Lisa Scheib
Notary Public in and for the State of Washington, residing in Spokane County

King County
BoCC Res. 8 1036 111808

JAN 22 2024



Spokane County Building and Planning

1026 W. Broadway Avenue

Spokane, WA 99260

(509) 477-3675

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) Erik Shelley Date Submitted 01/19/2024

Mailing Address 28818 N Dunn Rd, Chattaroy, WA 99003 Day Phone Number(s) 408-595-2942

Tax Parcel Number(s) 48184.9057

General Location of Property

This parcel is part of a contiguous family farming operation where the land is managed as a single unit.

PART I - Property Overview

1. Legal Interest in Property:

☒ Owner ☐ Contract Purchaser ☐ Other (Describe) _____

2. Total Acreage of Property 20

3. Acreage to be enrolled in the Farm and Ag Conservation Land Program 19

4. What is the Property Currently Used for? Growing Hay

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

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:
- 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 84.36.020.
 - 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. 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.
 - 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.

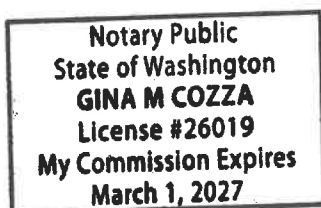
Removals and withdrawals from the program are processed by the Spokane County Assessor.

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: 01/22/2024

OWNERS: 

SUBSCRIBED and SWORN to before me this 22 day of January, 2024




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

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

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

_____ TOTAL POINTS ACCUMULATED

NOTES:

This application is to add parcel 48184.9057 to FAC01-23. The parcel is a contiguous part of the same family-owned farm.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Planning Commission Hearing:_____ BoCC Consideration:_____

Agreement Signed: _____ Forwarded to Assessor: _____

FIVE-YEAR FARM AND AG CONSERVATION PLAN

FAC-0001-2023

File No _____ (Staff)

Property Owner Name

Address

City, State, Zip

Phone number

Robert M. Shelley 509-294-2651
P.O. Box 560, Chattaroy, WA 99003

Parcel Numbers:

48184. 9056

Property size:

approx. 30 acres

Prepared By:

Name Stephanie Shelley

Address P.O. Box 560 Chattaroy
WA 99003

Phone number

509-294-2634

Date Prepared

9-29-2023

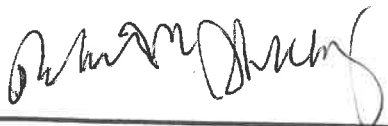
1. Please describe in detail your plan to return the property to commercial production of food and/or fiber and thereby switch to the County's Farm and Agriculture program:

See attached.

- Projected year of first crop production and crops to be grown:
To be determined by future owner
- Projected year you intend to start raising livestock or boarding horses:
To be determined by future owner
- 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. It would be expected

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

Weeds are sprayed in the Spring of each year and cut in July of each year



Owner's signature

9-29-23

Date

Attachment for 5-year Farm and AG plan

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:

Parcel was originally part of 160 acres homestead at 28818 N. Dunn Road, Chattahoochee, WA 99003 owned by Edmund Jones who farmed this parcel and ran cattle for approximately 20 years until his death. The parcel produced alfalfa, oats, wheat, grass and grazing for 60+ head of cattle. In 1978, I purchased the westernmost 80 acres from Jones and I sub-leased these 80 acres back to him to continue the aforementioned farm use. In 2005 (approximately) when Jones died, I purchased approximately 50 additional acres from his surviving spouse, Bernadette Jones and she retained 30+ acres. I also purchased from his widow, all of the farm equipment on the property plus I purchased a new tractor and hay baler and swather to continue his farm and cattle grazing operations. I continued to grow and cut grass hay and alfalfa and run cattle on the entirety for another 15 years at which time I sold the cattle and simply planted and cut the hay to sell. My ability to continue and maintain that production has eroded over the last several years due to age and illness and although I cannot actively farm, I have continued to maintain the land by cutting and spraying weeds and applying fertilizers. All of this land is fertile, level without many rocks and farm/crop ready. The next owner will be able to produce a healthy crop.

FAC-0001-2023

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

File Number: FAC-01-23 Zoning Designation: Rural Traditional

Applicant Name: Robert Shelley 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. 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 | The Applicant has Aged out of Farming but will keep the land Ready to Farm for the next owner. | 25 |
| D. | 25 | Timeline to return to commercial farming/agriculture | UPON TRANSFER TO THE NEXT OWNER | 25 |
| E. | 25 | Use of land consistent with agricultural uses | Yes | 25 |
| F. | | Land is part of a NRCS conservation program | No | 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. 10 Acre minimum and the site is 29.60 | 10 |
| I. | 10 | Noxious weed and pest management control plan. | Yes. IN Farm plan | 10 |
| J. | 10 | Property conditions are suitable for commercial agriculture | Yes | 10 |
| # | PTS | APPLICANT COMMENTS | COMMENTS | PTS POSSIBLE |
| K. | | Other comments that potential for returning the land to commercial farm and agriculture and that would aid the Board when considering classification. | IN AN AREA OF ACTIVE Ag USES | Up to 20 |

165

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 | The owner has identified an area 10x10 foot that is seasonally wet and not farmable | Up to 50 pt reduction |

160 TOTAL POINTS ACCUMULATED

NOTES:

The score is sufficient to get the maximum possible tax deferral of 50% on the land.

Planning Commission Hearing: _____ BoCC Consideration: _____

Agreement Signed: _____ Forwarded to Assessor: _____



SPOKANE COUNTY

SPOKANE COUNTY
BUILDING AND PLANNING

OPEN SPACE TAX PROGRAM

THE PUBLIC BENEFIT RATING SYSTEM HOW IT WORKS

The assessed value of properties classified as open space is determined by a formula using a point-rating system. Here's how it works: Spokane County has established a list of Priority Resources, based on the definition of open space in the State Open Space Taxation Act (RCW 84.34). Each Priority Resource on the list provides points for a property's "rating." The more points a property has accumulated, the larger reduction it gets in assessed value.

The County Assessor's Office has provided the following thresholds that are used to determine the amount that the assessed value will be reduced:

| Total Points | Potential Maximum % Reduction |
|--------------|-------------------------------------|
| 0 - 59 | 0% |
| 60 - 89 | 20% |
| 90 - 129 | 30% |
| 130 - 149 | 40% |
| 150 + | 50% |

MINIMUM ELIGIBILITY

Property must have at least 2 Priority Resources or Priority Considerations and receive at least 60 points.