

Change of Classification (Chapters 84.33 and 84.34 RCW)

RECEIVED
APR 18 2022

Tax Code: _____

County: Snohomish

**EXEMPTION
DEPARTMENT**

File With County Assessor

Applicant(s) name and address:

Tulalip Tribes of WA.

Assessor's Parcel or Account No:

31053300303000

Auditor's File No. on original application:

Phone No:

360-716-4818

Land subject to this application (legal description):

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.

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

REV 64 0060e (w) (6/5/14)

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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):

 Teri Gobin 04/01/22

Date 04/01/22

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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Application for Classification or Reclassification
Open Space Land
Chapter 84.34 RCW

RECEIVED
APR 18 2022
EXEMPTION
DEPARTMENT

File With The County Legislative Authority

Name of Owner(s): Tulalip Tribes of WA. Phone No: 360-716-4818
Email Address: dmichael@tulaliptribes-nsn.gov
Address: 6406 Marine Dr NW
Tulalip, WA 98271

Parcel Number(s): 3053300303000
Legal Description: See Attached - Exhibit A.
Total Acres in Application: 4.67

Indicate what category of open space this land will qualify for:

- Conserve or enhance natural, cultural, or scenic resources
- Protect streams, stream corridors, wetlands, natural shorelines, or aquifers
- Protect soil resources, unique or critical wildlife, or native plant habitat
- Promote conservation principles by example or by offering educational opportunities
- Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries, or other open spaces
- Enhance recreation opportunities
- Preserve historic or archaeological sites
- Preserve visual quality along highway, road, street corridors, or scenic vistas
- Retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the granting authority
- Farm and agricultural conservation land previously classified under RCW 84.34.020(2), that no longer meets the criteria
- Farm and agricultural conservation land that is "traditional farmland" not classified under Chapter 84.33 or Chapter 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and has a high potential for returning to commercial agriculture

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1. Describe the present use of the land. Vacant, Raw land, parcel is going to be used and maintained for conservation purposes of the current and existing habitat - primarily for the stream "Hay Ho Creek" and habitat for Salmon restoration. There will not be any growth or development nor improvements added to this parcel.
2. Is the land subject to a lease or agreement which permits any other use than its present use? Yes No
If yes, attach a copy of the lease agreement.
3. Describe the present improvements (residence, buildings, etc.) located on the land.
None
4. Is the land subject to any easements? Yes No
If yes, describe the type of easement, the easement restrictions, and the length of the easement.
5. 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.
N/A.

NOTICE:
The county and/or city legislative authorities may require owners to submit additional information regarding the use of the land.

As owner of the parcel(s) described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I also certify that this application and any accompanying documents are accurate and complete.

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)

Print the name of each owner:	Signature of each owner:	Date
<u>Tulalip Tribes of WA.</u>	<u>Teri Gobin</u>	<u>04/01/22</u>

The granting or denial of an application for classification or reclassification as open space land is a legislative determination and shall be reviewable only for arbitrary and capricious actions. Denials are only appealable to the superior court of the county in which the land is located and the application is made.

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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 in (a), paid at the same statutory rate charged on delinquent property taxes; plus
 - (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) 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, 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 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) Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(f) (farm home site).
 - (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 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 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) The discovery that the land was classified in error through no fault of the owner.

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received: _____ By: _____

Amount of processing fee collected: \$ _____

- Is the land subject to a comprehensive land use plan adopted by a city or county? Yes No

If yes, application should be processed in the same manner in which an amendment to the comprehensive land use plan is processed.

If no, application must be acted upon after a public hearing and notice of the hearing shall have been given by one publication in a newspaper of general circulation in the area at least ten days before the hearing.

- If the land is not subject to a comprehensive land use plan, is the land located within an incorporated part of the county? Yes No

If yes, application must be acted upon by three members of the county legislative authority and three members of the city legislative authority. See RCW 84.34.037(1) for details.

If no, application must be acted upon by three members of the county legislative authority.

- Application approved In whole In part
- Application denied Date owner notified of denial (Form 64 0103): _____

If approved, date Open Space Taxation Agreement (OSTA) was mailed to owner: _____

Signed OSTA received by Legislative Authority on: _____

Copy of signed OSTA forwarded to Assessor on: _____

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SKETCHED MAP SHEET REQUIRED

Please sketch a representative drawing of your property which clearly locates all buildings, residence(s), sheds, forestlands, wetlands, buffers, roads, trails, etc. An aerial map may be attached, but will not be accepted as a replacement for this detailed sketch, as aerial maps may not always reflect recent activity on the property.

HAY HO CREEK
Stream/creek



Property Owner Current owner is Maria Moore - Purchaser is Tualip Tribes of WA.

Parcel Number(s) 31053300303000

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Exhibit A

**Section 33 Township S1 Range 5 Quarter SW - TR A CITY OF MAR BSP PA 08-030
REC AFN 200908305003 & AMD BSP REC AFN 200911245003 BEING A PTN OF
8E1/4 SW1/4 - OSA - 76**

TG

Note: The legal description above has been copied from the last vesting deed. The legal may change after a complete title examination and issuance of title commitment. For a warranted legal description, please refer to Exhibit A in your title commitment. Subject to easements, restrictions and reservations of record, if any, affecting title, which may appear in public record, including those shown on any recorded plat or survey.

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Courtney, Mary Ann

From: Schmidtgall, James
Sent: Monday, March 14, 2022 11:14 AM
To: Courtney, Mary Ann
Cc: Terwilliger, Matthew; Schmit, Quinten
Subject: RE: Moore to Tulalip Tribes 31053300303000

This parcel is no longer eligible for OSA, it is going to be used as conservation for habitat for a salmon stream. It needs to be reclassified to OSG or OSG-AgCons. I would okay it for OSA continuance to expedite the transfer but only with the understanding that it be reclassified. This is a commercial account that would be audited the next PI cycle and would have had to be reclassified anyway.

Let me know what they want to do.

Jim

From: Courtney, Mary Ann <MaryAnn.Courtney@co.snohomish.wa.us>
Sent: Friday, March 11, 2022 9:20 AM
To: Schmidtgall, James <James.Schmidtgall@co.snohomish.wa.us>
Subject: Moore to Tulalip Tribes 31053300303000

Hi Jim

Continuance request.

Thank you

Mary Ann Courtney

Exemption Division Supervisor

☞☞ **Snohomish County Assessor**

425-388-3540 | MaryAnn.Courtney@snoco.org

3000 Rockefeller Ave, M\S 510, Everett, WA 98201

NOTICE: All emails, and attachments, sent to and from Snohomish County are public records and may be subject to disclosure pursuant to the Public Records Act (RCW 42.56)

