

# File No. FAC-01-24

## SPOKANE COUNTY DEPARTMENT OF BUILDING & PLANNING REVISED ANALYSIS MAY 22, 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 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 chapters 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 Agriculture 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 that 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:** Lorretta Magnuson  
6081 Silver King Blvd. # 1202  
Cape Coral, FL 33914

**PROJECT PLANNER:** Robert Brock, AICP

I. **ASSESSOR'S PARCEL NUMBER(S):** 24092.9004, 24091.9002

II. **GENERAL LOCATION:**

The property is located at the southeast corner of Hallet Road and Spotted Road, in the NW¼ of Section 09, Township 24 North, Range 42 EWM, Spokane County, Washington.

III. **ZONING:**

Urban Reserve

IV. **REVISED PROPOSAL:**

This request was brought before the Public Benefit Rating Board for a review and public hearing on February 15, 2024. At that time, it received an affirmative recommendation. Subsequently, the applicant discovered that they did not include an adjacent parcel in the original application, and they now wish to have it considered. In consultation with the Assessor's Office, it was determined that the most appropriate course of action was to add the additional parcel to the FAC-01-24 application and run the revised proposal back before the reviewing body, as a public hearing. 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" according to RCW 84.34.020(8)(a). This is a revised proposal that now contains two parcels. The subject property consists of approximately 160 acres. The application indicates the applicant can no longer actively farm the land due to age. She is over 80 years old. Ms. Magnuson has stated that the land has been used for alfalfa, hay, and livestock grazing in the past. She indicates that there was recent fence work around the perimeter of the parcel. Ms. Magnuson stated in her application that she has kept the land because she would like a grandchild or other family member to farm it in the future. Her family has owned the land since before she was born.

**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 indicated 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 a qualifying agricultural use. The current use of the land is consistent with future agricultural activities.

C. Additional Consideration:

The land is zoned Urban Reserve, which allows agricultural uses. The land 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:

County GIS map layers identify two wetlands on parcel 24092.9004 amounting to approximately 10% of the site. Parcel 24091.9002 also contains wetlands, covering approximately 38% of the site. The county's Critical Areas Ordinance gives deference to agricultural activities that predate the ordinance.

E. The applicant's Public Benefit Rating Form score is **160**, 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 two parcels totaling **160** acres of land from the **Farm and Agricultural Land** tax classification to the **Farm and Agriculture Conservation** tax classification. They have submitted an application detailing how they will preserve their farmland and provide an opportunity for a future owner to return the land to commercial agricultural production and re-enter 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 County Assessor may grant an extension of time for good reason, at their discretion.

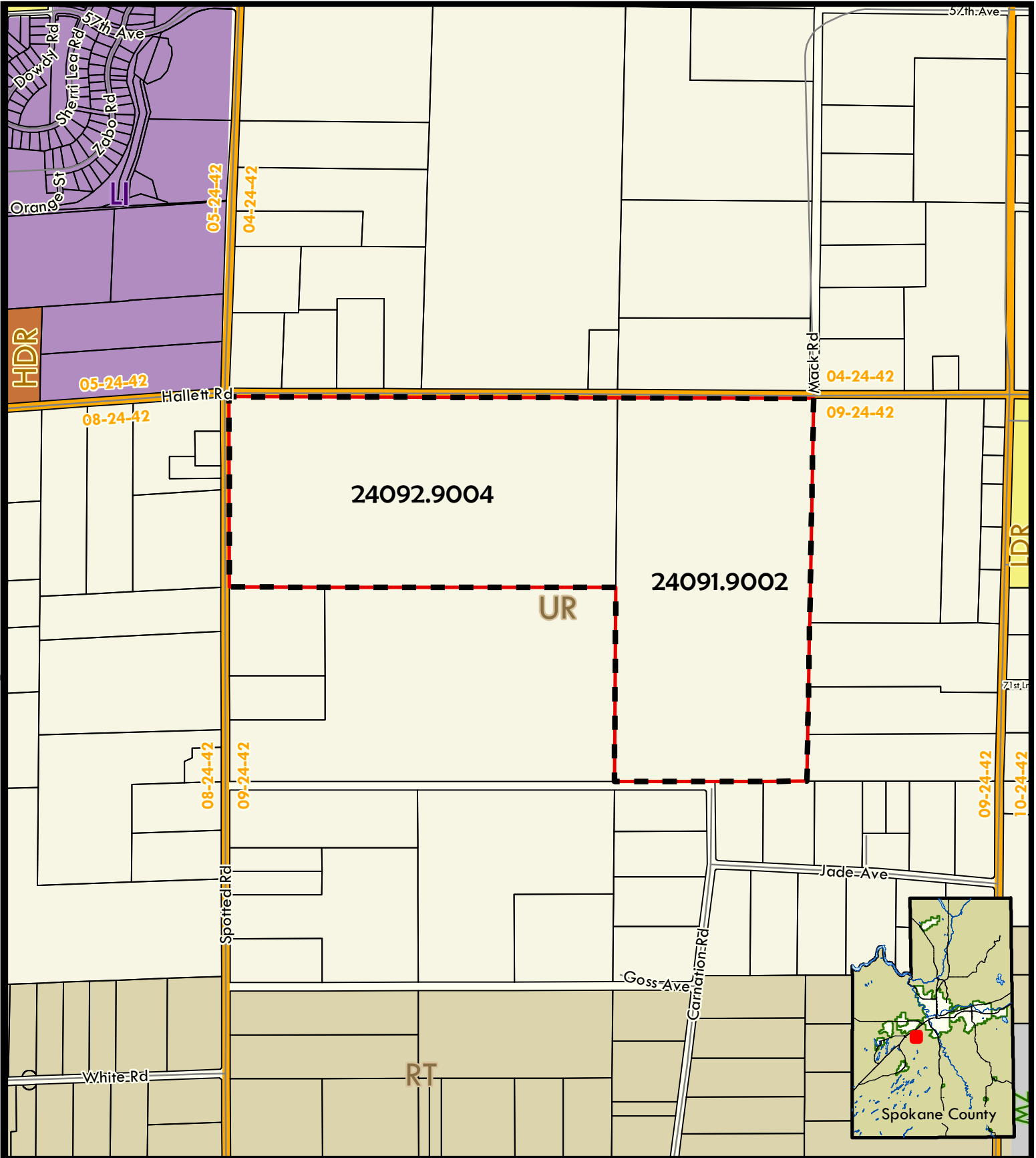
**VIII. PROPOSED CONDITIONS OF APPROVAL:**

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" according to RCW 84.34.020(8)(a) is for two parcels totaling **160** acres. The tax parcel numbers are **24092.9004 and 24091.9002**.
- 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:**

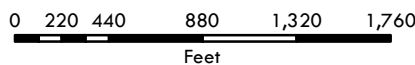
- 1. Zoning Map
- 2. Aerial Map
- 3. Application
- 4. Public Benefit Rating Form



**Legend**

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

## FAC-01-24 Zoning Map



1 inch = 900 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: May 2024  
Spokane County GIS

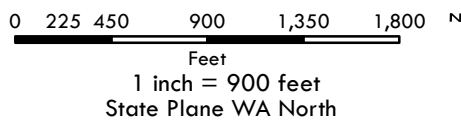




**Legend**

-  Preliminary
-  Municipal Boundaries
-  Sections
-  Lakes & Streams

**FAC-01-24**  
**Aerial Map**



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Map produced: May 2024  
Spokane County GIS





**Spokane County Building and Planning**

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[www.spokanecounty.org/bp](http://www.spokanecounty.org/bp)

# FAC-01-24

## 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) Loretta Carol Magnuson Date Submitted 12/21/23  
Mailing Address 6081 Silver King Blvd Day Phone Number(s) 952-212-5550  
Tax Parcel Number(s) #1202 24092.9004 Tax code: 1880  
24091.9002  
General Location of Property 09 24 42 N/2 of NW 1/4 EXC CO Rds.

### PART I - Property Overview

DEC 28 2023

- Legal Interest in Property:
  - Owner
  - Contract Purchaser
  - Other (Describe) \_\_\_\_\_
- Total Acreage of Property 79 acres
- Acreage to be enrolled in the Farm and Ag Conservation Land Program 29
- What is the Property Currently Used for? Graying
- 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: Conservation) Does one exist now?  Yes (type: \_\_\_\_\_)  
 No ND  No  
Who will hold (or does hold) the easement? Loretta C. Magnuson
- 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  
I think 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: I retired at 80 yrs of age and can no longer farm the land. I have aged out of farming.

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

No. Comments: I will keep the land in a farm ready condition so that the next owner has the opportunity to farm it. I will continue to remove weed control every year.

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: I will keep it in farm ready condition for the next owner. I referenced the farm about four or five years ago.

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

Yes.  No. Comments: When I die as I have aged out of farming, it will be determined by next owner.

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

Yes.  No. Comments: We had alfalfa for hay and grazing for the animal 1/2 year ago. We irrigated the alfalfa but no more.

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

Yes.  No. Comments: NA

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: I think it was zoned residential a long time ago.

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

Yes.  No. Comments: 29 acres



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

Yes.  No. Comments: *My niece (Nola Graham) has been spraying the weeds every year. (509) 994-24307 she works the land and spray only the noxious weeds.*

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

Yes.  No. Comments: *You could grow almost anything that needs a defalfa. You would have to irrigate probably.*

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: *I recently put in new fences to contain my farm animals and plan to put a well for water if needed. 79 acres! will accommodate a variety of checks in what one want to do*

### 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 are rock outcroppings toward the end of the 79 acres but it has no effect.*

### 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:
- 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: 12/26/23

OWNERS: Loretta C. Magnuson

SUBSCRIBED and SWORN to before me this 26<sup>th</sup> day of December, 20 23.



Michelle Mikal Panaretos  
Notary Public in and for the State of Washington, residing in Spokane County  
FLORIDA  
MICHELLE MIKAL PANARETOS LEE

**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:

*Thank you for your consideration.*

*I would like to keep my land for my grandchildren and other family members who may want to farm it in the future.*

*This land has been in my family since I was born, so I have many strong memories and attachments to the farm.*

*My neighbors are asking me NOT to sell it to a developer. I have no interest or plans to do so at this time. I just want the land to remain as it is at this time.*

*There has always been a noxious weed controller come every year to keep the weeds out. I will continue with this as long as I own the land.*

*I am an "aged out farmer" on a fixed income and hope to be able to continue paying my taxes and not be forced to sell because I can't pay my taxes.*

*Thank you for your considerations*

*Sincerely,*  
*Loretta C. Magnuson*

Planning Commission Hearing: \_\_\_\_\_ BoCC Consideration: \_\_\_\_\_

Agreement Signed: \_\_\_\_\_ Forwarded to Assessor: \_\_\_\_\_

Dec 21, 2023

FAC-01-24

Dear Robert Brock,

Thank you for your help in filling  
this enclosed form. I have the checks  
enclosed.

If you need more information,  
please call me: 952-212-5550

I was not sure in answering all  
the questions correctly with limited  
understanding of the question. So if  
you need me to change or answer  
any questions, please call or write me.

Thank you.

Sincerely,

Loretta Magnuson

RECEIVED  
DEC 28 2023  
Spokane County  
Dept. Of Building & Planning



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

File Number: FAC-01-24 Zoning Designation: Urban Reserve

Applicant Name: LORRETTA MAGNUS Planner: Robert Brock

Date application complete & fee paid: \_\_\_\_\_

| #  | PTS | ELIGIBILITY   | COMMENTS (1 required)  | PTS POSSIBLE |
|----|-----|---|--|--------------|
| A. | 50  | Previously classified as farm and agricultural land   | The parcel is 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 is 80 years old and is too old to actively farm. The land will be available to farm for the next owner | 25 ✓         |
| D. | 25  | Timeline to return to commercial farming/agriculture  | Upon transfer of ownership   | 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. Its nearly 80 acres and the minimum lot size in UR is 20 acres  | 10 ✓         |
| I. | 10  | Noxious weed and pest management control plan.  | Yes  | 10 ✓         |
| J. | 10  | 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. | Use in the past for Alfalfa, hay & grazing.  | Up to 20     |

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

| #  | PTS | LAND IMPEDIMENTS  | COMMENTS   | PTS POSSIBLE          |
|----|-----|---|--|-----------------------|
| L. | -10 | Prevent the land from returning to farm and agricultural uses such as wetlands, rock outcroppings, steep slopes, erodible soils or other considerations | There are several wetlands on the site comprising approximately 10% of the land area. Parcel 24096 9002 Also has wetland indicators. | Up to 50 pt reduction |

160 TOTAL POINTS ACCUMULATED

NOTES:

160 points is enough for this parcel to receive the maximum possible tax deferral of 50%.

The addition of the second parcel doubles the acreage to 160. ~~The~~ The score remains the same.

Planning Commission Hearing: \_\_\_\_\_ BoCC Consideration: \_\_\_\_\_

Agreement Signed: \_\_\_\_\_ Forwarded to Assessor: \_\_\_\_\_