

ORDINANCE NO. 2133

AN ORDINANCE RELATING TO TAXATION, ADOPTING BY REFERENCE THE OPEN SPACE TAXATION ACT (1970 FIRST EXTRAORDINARY LEGISLATIVE SESSION CHAPTER 87; RCW 84.34) THE RULES AND REGULATIONS PERTAINING THERETO PROMULGATED BY THE STATE DEPARTMENT OF REVENUE AS W.A.C. 458-30-010 THROUGH 458-30-050 INCLUSIVE AND ESTABLISHING LOCAL PROCEDURES AND REQUIREMENTS.

BE IT ORDAINED by the City Council of the City of Kirkland as follows:

Section 1. Chapter 84.34 of the Revised Code of Washinton (Open Space Taxation Act, 1970 First Extraordinary Legislative Session, Chapter 87) is hereby adopted by reference.

The Open Space Taxation Act rules adopted by the Washington State Department of Revenue pursuant to RCW 84.34.140 are hereby adopted by reference. Said rules appear in the Washington Administrative Code as W.A.C. 458-30-005 through 458-30-050 inclusive.

The City shall maintain at all times in the Clerk's office, not less than three copies of each of the foregoing legislative acts and Departmental rules and regulations for the use and information of the general public.

Section 2. Each application for current use assessment shall originally be filed with the King County Assessor and upon referral to the City of Kirkland, it shall be processed in the same manner as an amendment to the Comprehensive Plan in effect for the area in which said property is located.

Section 3. In determining whether an application for current use assessment should be approved or disapproved, the City may take cognizance of the benefits to the general welfare of preserving the current use of the property which is the subject of application and may consider whether or not preservation of current use of the land will:

- (a) Conserve or enhance natural or scenic resources;
- (b) Protect streams or water supplies;
- (c) Promote conservation of soils, wet lands, beaches or tidal marshes;
- (d) Enhance the value of abutting or neighboring parks, forest, wild life preserves, natural reservations, sanctuaries or other open spaces;
- (e) Enhance recreation opportunities;
- (f) Preserve historic sites;
- (g) Maintain farm and agricultural land, or
- (h) Affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of the property against the potential loss in revenue which may result from granting the application.

The City may approve the application with respect to only part of the land for which classification is sought, provided that if any part of the application is denied the applicant may withdraw the entire application.

The City in approving in whole or in part any application may require that certain conditions be met, including, but not limited to, the granting of easements.

The granting or denial of an application for current use assessment is a legislative determination and shall be reviewable only for arbitrary and capricious actions.

Section 4. The City shall either approve or disapprove the application within six months of its receipt of the application from the County Assessor. A certified copy of the ordinance granting approval shall be filed with the County Assessor within ten days of the passage of such ordinance.

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Section 5. The agreement required to be entered into between the City and the property owner, pursuant to W.A.C. 458-30-015 shall embrace all of the terms and conditions required by said regulation of the State Department of Revenue together with such additional terms and conditions as the City shall determine and shall be in the form of a resolution passed by majority vote of the City Council, bear the signature of the Mayor and an approval endorsement by the applicant. Such resolution may be adopted prior to the adoption of the ordinance granting approval, but shall not become effective until the effective date of such approval ordinance.

Section 6. The processing fee for applications for current use assessment is hereby established at \$75.00.

Section 7. DEFINITIONS:

a. Open Space land means:

- (1) Any land area so designated by an official comprehensive land use plan adopted by the City of Kirkland, or
- (2) Any land area the preservation of which in its present use would
 - (i) Conserve and enhance natural or scenic resources, or
 - (ii) Protect streams or water supply
 - (iii) Promote conservation of soils, wet lands, beaches or tidal marshes, or
 - (iv) Enhance the value to the public of abutting or neighboring parks, forest, wild life preserves, nature reservations, or sanctuaries or other open space, or
 - (v) Enhance recreation opportunities, or
 - (vi) Preserve historic sites, or
 - (vii) Retain in its natural state, tracts of land not less than five acres situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification.

b. Farm and agricultural land means either

(1) Land in any contiguous ownership of 20 or more acres devoted primarily to agricultural uses.

(2) Any parcel of land 5 acres or more, but less than 20 acres devoted primarily to agricultural uses which has produced a gross income from agricultural uses equivalent to \$100 or more per acre, per year for 3 of the 5 calendar years preceding the date of application for classification under this chapter, or

(3) Any parcel of land less than 5 acres devoted primarily to agricultural uses which has produced a gross income of \$1,000 or more per year for 3 of the 5 calendar years preceding the date of application for classification under this Chapter. Agricultural land shall also include farm wood lots of less than 20 or more than 5 acres of the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural land shall also include any parcel of land of 1 to 5 acres which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "Farm and agricultural lands".

c. "Timberland" means land in any contiguous ownership of 20 or more acres which is devoted primarily to the growth and harvest of forest crops and which is not classified as reforestation land pursuant to Chapter 84.28. RCW or as land classified for deferred taxation under Chapter 84.32 RCW. Timberland means the land only.

d. Owner and applicant each mean the party or parties having the fee interest in land except that where land is subject to real estate contract, they shall mean the contract vendee.


Section 8. An application for current use assessment shall not be granted where the requested current use does not conform to the uses permitted within the land use (zone classification) district within which the property lies.

Section 9. To the extent that the subject matter of this ordinance lies within the disapproval jurisdiction of the Houghton Community Council, this ordinance shall become effective within the Houghton Community of the City of Kirkland either upon approval by the Houghton Community Council, or upon failure of said Community Council to disapprove by resolution adopted within 60 days of the date of enactment of this ordinance.

Section 10. This ordinance shall be in force and take effect five days from and after its passage by the Council and publication as required by law.

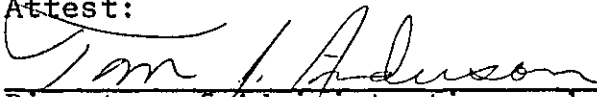
PASSED by the City Council of the City of Kirkland in regular meeting on the 21st day of December, 1970.

SIGNED in authentication thereof on the 21st day of December, 1970.



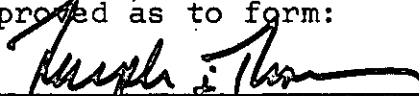
Mayor

Attest:



Director of Administration and Finance
(ex officio City Clerk)

Approved as to form:



City Attorney