

Memo

To: Ross Nielson, Lewis County Assessor

From: Tanya Hahn, Current Use Audit Clerk- (substitute), Assessor's office

Cc: Mindy Brooks, Megan Sathre, Natalie Kamieniecki, Pinkston & Community Development & Planning Department

Date: January 21st, 2026

Re: Recommendation of the Public Benefit Rating System Committee

The Public Benefit Rating System Committee met on January 21, 2026, at 1:00 PM to rate Two (2) application for the Farm and Agriculture Conservation programs. The two (2) applications had been previously approved for classification as Open Space Farm and Agriculture under RCW 84.34.020(1)(b) and (c) per RCW 84.34.037(3).

In attendance were:

Sean Swope, Lewis County Commissioner
Preston Pinkston, Lewis County Planning Commission
Leslie Myers, representing the Lewis County Planning Commission
Vic Khvoroff, representing the Lewis County Community Members
Greg Lund, representing Open Space Advisory Committee
Tanya Hahn, Current Use Audit Clerk- (substitute), Assessor's office

All applications were scored with the minimum three points necessary to qualify for the Open Space category as required by the Lewis County Code. Attached is the list of applicants that met the criteria and the review and consideration given to each application.

The properties being recommended for the classification are all consistent with the Lewis County Comprehensive Plan.

PBRS POINTS AWARDED

PBRS COMMITTEE MEETING HELD JAN. 21, 2026, AT THE LEWIS COUNTY ASSESSOR'S OFFICE

	Sean Swope	Vic Khovoroff	Leslie Myers	Preston Pinston	Greg Lund
Post, Mary Ellen (OSFA-CONS) 014731009004	4	4	4	4	4
Post, Mary Ellen (OSFA-CONS) 014731009006	4	4	4	4	4

Also present were Lewis County Assessor's Office representatives Dianne Dorey and Tanya Hahn, exemptions clerk (a non-voting PBRS Committee member).

All PBRS Members were present.



14731-9-1

14731-9-2

14730-2
Use: 83
43.15 ac.

Use: 83
4.03 ac.

Use: 99
1 ac.

14731-9-4

14731-9-5

Use: 83
5.03 ac.

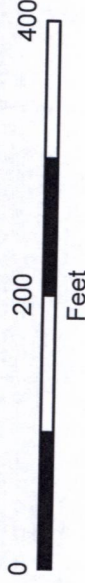
14731-9-6

Use: 99
0.23 ac.

14731-9-7

PN 14731-9-4
14731-9-6
New DSFA-CONS
app for 9.06 ac

Lewis County Assessor
Current Use Map



Date: 10/1/2025
Aerial photos taken in 2006



14731-9-1

14731-9-2

14731-9-3

Use: 83
4.04ac

Use: 99
1ac

14731-9-4

Use: 83
43.15ac

14730-2

14731-9-5

Use: 83
5.02ac

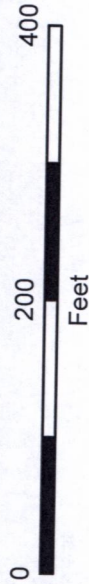
14731-9-6

Use: 83
0.92ac

14731-9-7

PN 14731-9-4
14731-9-6
New OSFA-CONS
app for 9.06ac

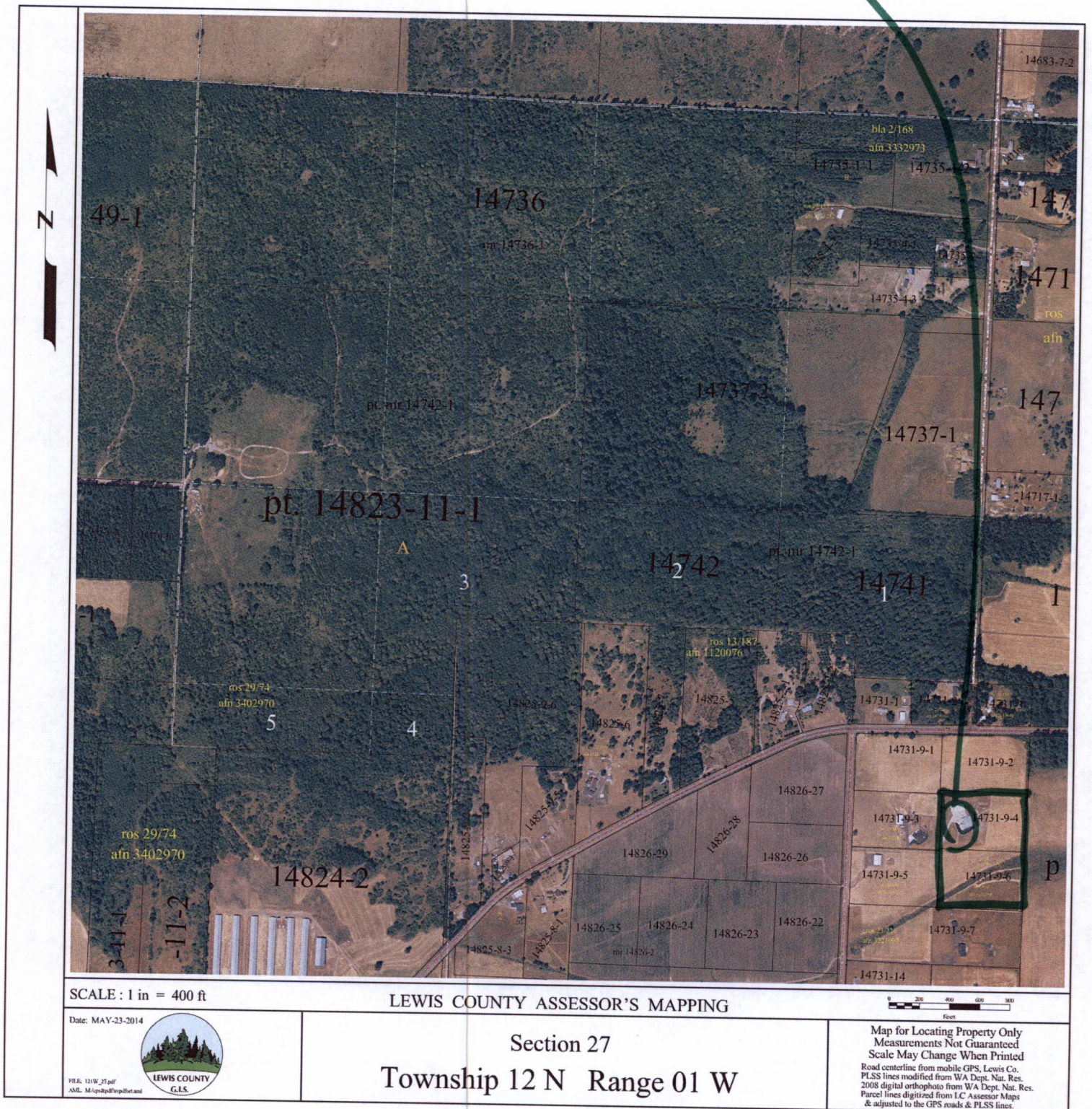
Lewis County Assessor
Current Use Map



Date: 10/1/2025
Aerial photos taken in 2006



121 Schoolhouse Ln,
Toledo, WA



Inspector's Notes

Name: Post, Dale M & Mary E
Parcel No. 014731009004 & 014731009006

Date: _____

Type: DFL OST OSFA OSFA CONS OSOS

Sketch (if needed)

Inspector's Signature _____

**Application for Classification or Reclassification
Open Space Land
Chapter 84.34 RCW**

File With The County Legislative Authority

Name of Owner(s): Mary Ellen Post, Dale M. Post Phone No: 360-864-6214
Email Address: postmaryellen@gmail.com
Address: 121 Schoolhouse Ln Toledo, WA 98591

Parcel Number(s): 014731009004 014731009006
Legal Description: S 27 T 12 N R 01 W Pt W2 J Barton DLC Tucker Rd Sec 26/27
Total Acres in Application: 9.06

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

1. Describe the present use of the land.

Haying

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.

We have previously sold the hay, currently it is being hayed with no profit. I will keep land in hay for future use.

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:

MARY ELLEN POST

DALE M. POST

Signature of each owner:

Mary Ellen Post

Dale M. Post

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.

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; 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, 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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Change of Classification
(Chapters 84.33 and 84.34 RCW)

Tax Code: _____

County: Lewis

File With County Assessor

Applicant(s) name and address:

MARY ELLEN POST & Dale M. Post
121 Schoolhouse Ln
Toledo, WA 98591

Phone No: 360-864-6214

Land subject to this application (legal description):

S27 T12N R01W Pt W2 J Barton
DLC Tucker Rd Sec 26/27

Assessor's Parcel or Account No:

014731009004 014731009006

Auditor's File No. on original application:

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:

- | | | | |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
| <input checked="" type="checkbox"/> REV 62 0021 | <input type="checkbox"/> REV 64 0021 | <input type="checkbox"/> REV 64 0108 | <input type="checkbox"/> REV 64 0111 |
| <input type="checkbox"/> REV 62 0110 | <input type="checkbox"/> REV 64 0024 | <input type="checkbox"/> REV 64 0109 | |
| <input type="checkbox"/> Timber Management Plan | | | |

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

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):

Dale M. Post

Mary Ellen Post

Date Aug. 4, 2025

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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Property Account Summary
As Of 10/1/2025 Status: Active

Account No.: 014731009004

Account Type: Real Property

TCA: 460

Situs Address: 121 SCHOOLHOUSE LN
TOLEDO WA

Legal: Section 27 Township 12N Range 01W Pt W2 W2 J Barton DLC S Tucker Rd Sections 26,27

Alternate Property Number:

Parties:

Role	Name & Address
Owner	POST, DALE M & MARY E 121 SCHOOLHOUSE LN TOLEDO WA 98591
Taxpayer	POST, DALE M & MARY E 121 SCHOOLHOUSE LN TOLEDO WA 98591

2026 New OSFA - CONS
app for 4.04 ac

Property Values:

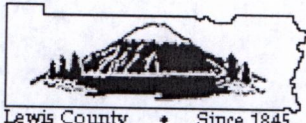
Value Name	2025	2024	2023	2022	2021
Taxable Value Regular	\$750,900	\$710,500	\$817,000	\$602,800	\$486,500
Market Total	\$901,100	\$850,200	\$925,600	\$687,800	\$560,200
Assessed Value	\$750,900	\$710,500	\$817,000	\$602,800	\$486,500
Market Land	\$191,300	\$170,500	\$139,300	\$109,700	\$95,800
Market Improvement	\$709,800	\$679,700	\$786,300	\$578,100	\$464,400
Current Use Land	\$41,100	\$30,800	\$30,700	\$24,700	\$22,100
Current Use Improvement	\$709,800	\$679,700	\$786,300	\$578,100	\$464,400
New Construction					
Added Improvement	\$0	\$0	\$0	\$0	\$0

Property Characteristics:

Tax Year	Characteristic	Value
2025	Use Code	83 Cur - Use - Ag
	Size	5.04
	HB 1410 QUALIFIED	Y
	Appraiser ID	JWV

Exemptions:

(End of Report)



Property Account Summary
As Of 10/1/2025 Status: Active

Account No.:	014731009006	Alternate Property Number:
Account Type:	Real Property	
TCA:	460F	
Situs Address:	0 SCHOOLHOUSE LN TOLEDO WA	
Legal:	Section 27 Township 12N Range 01W Pt W2 W2 J Barton DLC S Tucker Rd Sec 26/27	
Parties:		

Role	Name & Address
Owner	POST, DALE M & MARY E 121 SCHOOLHOUSE LN TOLEDO WA 98591
Taxpayer	POST, DALE M & MARY E 121 SCHOOLHOUSE LN TOLEDO WA 98591

2026 New DSFA - CONS app
for 5.02 ac

Property Values:

Value Name	2025	2024	2023	2022	2021
Taxable Value Regular	\$11,100	\$9,100	\$9,100	\$7,800	\$7,400
Market Total	\$120,300	\$107,200	\$87,600	\$68,900	\$60,200
Assessed Value	\$11,100	\$9,100	\$9,100	\$7,800	\$7,400
Market Land	\$120,300	\$107,200	\$87,600	\$68,900	\$60,200
Market Improvement	\$0	\$0	\$0	\$0	\$0
Current Use Land	\$11,100	\$9,100	\$9,100	\$7,800	\$7,400
Current Use Improvement	\$0	\$0	\$0	\$0	\$0
New Construction					\$0
Added Improvement	\$0	\$0	\$0	\$0	\$0

Property Characteristics:

Tax Year	Characteristic	Value
2025	Use Code	83 Cur - Use - Ag
	Size	5.34
	Appraiser ID	JWV

Exemptions:

(End of Report)

360 NW North Street
MS:ASR01
Chehalis, WA 98532

Phone: 360-740-1392
Fax: 360-740-1262

Receipt No. 2025

Date: 8/5/2025

Parcel No.
014731009004
014731009006

Paid
CHECK NO. 4532

Applicant:
POST, DALE M & MARY E
121 SCHOOLHOUSE LN
TOLEDO, WA 98591

Date	Type	Description	Amount	Qty.	Subtotal
8/5/2025	OSFA-CONS	New OSFA-CONS app	\$350.00	2	\$700.00
		parcel #014731009004			
		parcel #014731009006			

RECEIPT

LEWIS COUNTY

DATE 8/5/25 20 25

153407

RECEIVED FROM Mary E. Post


ADDRESS 121 Schoolhouse Ln, Toledo WA 98591

014731009004 & 014731009006

DOLLARS \$ 1516.00

FOR OSFA-CONS app

ACCOUNT	HOW PAID	REVENUE CODE
AMT. OF ACCOUNT	CASH	
AMT. PAID	CHECK 4532	
BALANCE DUE	MONEY ORDER	

By 

		Recording fees (\$407.00 per parcel DFL) (\$408.00 per parcel OSFA)	\$408.00	2	\$816.00
		Total			\$1,516.00



Parcel Number(s): 014731009004, 014731009006

Applicant's Name: Mary and Dale Post

Project Proposal: Open Space Taxing Review

Associated Planning Permits: None

Zoning: Rural Development District (RDD-5)

Conditions of Approval:

- 1 Any change in the project from the current proposal requires further review.
- 2 All other required local, state, and federal permits are required to be obtained by the applicant including all permits listed on page two of this Master Site Review.

Critical Areas mapped on the parcel(s):

- Wetlands Review – due to the site's proximity to mapped wetlands or hydric soils.
- Aquatic Habitat Review – associated with the nearby Type N stream and its required 75 foot buffer.
- Airport Obstruction Zone Permit – due to the proximity of the site to an airport.
- An adjacent property is a designated Agricultural Resource Land, Forest Resource Land or Mineral Resource Land. Additional setbacks may apply, pursuant to LCC 17.30 unless otherwise approved.

Notices for the parcel(s):

- The subject property is within or near land designated for long-term commercially significant resource use in which natural resource activities are permitted and encouraged, including a variety of activities that may not be compatible with residential or other types of development. These activities may be conducted over periods that extend beyond the normal workday and/or work week and produce noise, dust, smoke, visual impacts, and odors. When performed in accordance with best management practices, these resource utilization activities are to be expected and shall not be subject to legal action or public nuisance.

Final Planning Approval

Review Approved By:  Date: 01/05/2026

Review Completed By: Preston Pinkston, Planner