



CITY OF BLACK DIAMOND
PLANNING COMMISSION MEETING AGENDA
March 11, 2014 7:00 PM
25510 Lawson Street, Black Diamond, Washington

- 1) CALL TO ORDER, ROLL CALL
- 2) APPROVAL OF MINUTES –February 11, 2014
- 3) PUBLIC COMMENTS: Individuals wishing to address the Planning Commission regarding any item not on this meeting’s agenda may do so at this time.
- 4) WORKSESSION ON PUBLIC BENEFIT RATING SYSTEM (BRYANT APPLICATION)
- 5) UNFINISHED BUSINESS
- 6) DEPARTMENT REPORT
- 7) PUBLIC COMMENTS
- 8) ADJOURN



CITY OF BLACK DIAMOND
PLANNING COMMISSION
25510 Lawson Street, Black Diamond, Washington

MEMORANDUM

Date: March 5, 2014
To: Planning Commission
From: Stacey Welsh, Community Development Director
Re: Worksession on the Public Benefit Rating System (Bryant Application)

This is an item that is new to the Commission. According to materials provided by King County, “the Public Benefit Rating System (PBRs) offers an incentive to preserve open space on private property in King County by providing a tax reduction. A participating property is assessed at a “current use” value, which is lower than the “highest and best use” assessment value that would otherwise apply to the property.”

Mr. Darrell Bryant has filed an application with King County for a tax reduction which also requires consideration by the Black Diamond City Council per RCW 84.34.037(1), since the property is within the city limits and not unincorporated King County.

The Bryant PBRs application must be processed in the same manner in which an amendment to the City’s Comprehensive Plan is processed. It does not have to be done in the normal June-December annual amendment cycle timeframe, and it is not an actual Comprehensive Plan Amendment. It is just the Comprehensive Plan Amendment *process* that must be followed, which involves taking the PBRs application to the Planning Commission and having a public hearing with required notification. The Planning Commission then makes a recommendation to the City Council, who in turn holds a hearing and makes a final decision for the City on the PBRs application. At that point, things proceed through the PBRs process for a hearing and decision by the King County Council.

The reason the PBRs application must be processed in this way is because the Bryant property is specifically discussed in the City’s Comprehensive Plan. In 2012, at the owner’s request, text was added to the Comprehensive Plan to address the existing airstrip and future expansion plans.

At this time, staff is asking the Commission to review the application materials and provide staff with any questions you have. Both King County (and City) staff will be present at next month’s meeting and can provide responses to questions at that time.

Next steps

Staff recommends the item proceed to public hearing for your April meeting.



King County

Water and Land Resources Division

Department of Natural Resources and Parks

King Street Center

201 South Jackson Street, Suite 600

Seattle, WA 98104-3855

206-296-6519 Fax 206-296-0192

TTY Relay: 711

01/29/2014 10:00 AM

FEB 03 2014

RECEIVED

January 29, 2014

Stacey Welsh, Community Development Director
City of Black Diamond
PO Box 599
Black Diamond, WA 98010

RE: Public Benefit Rating System Applications - Files #E13CT042BD (Bryant)

Dear Ms. Welsh:

Enclosed please find a copy of the Bryant application to Public Benefit Rating System (PBRs). This application is being forwarded to you as required by the Revised Code of Washington (RCW 84.34.037) for an evaluation and recommendation by the City of Black Diamond.

For a property located within an incorporated area, RCW 84.34.037(1) states an application for PBRs "shall be acted upon [after a public hearing] by: (a) A granting authority composed of three members of the county legislative body and three members of the city legislative body in which the land is located in a meeting where members may be physically absent but participating through telephonic connection; or (b) separate affirmative acts by both the county and city legislative bodies where both bodies affirm the entirety of an application without modification or both bodies affirm an application with identical modifications." Historically this approval process has been achieved by separate hearings by both the city and county councils.

For a property enrolling in PBRs, the hearing process and the other steps listed below must occur.

- Review of the application by county and city staff
- Conduct scheduled site visit for resource/property analysis
- Prepare report/recommendation (applicant, city and assessor receive a copy)
- Present report and comments at scheduled public hearing held before the city council
- Present report and comments at scheduled public hearing held before the Metropolitan King County Council Physical Environment committee (*approval from both Granting Authorities is needed to enroll a property located within a city*)
- Open Space Taxation Agreement prepared by PBRs staff
- Agreement signed by Chair of County Council and sent to landowner(s) for signature
- Agreement recorded by the Department of Assessments with the King County Records, Elections and Licensing Services Division (copy sent to owner and city)

Stacey Welsh
January 29, 2014
Page 2

This approval process must be completed within six months and I look forward to working with the city throughout the process.

Thank you for the assistance.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bill Bernstein', with a long horizontal flourish extending to the right.

Bill Bernstein
(206) 477-4643
PBRS Program Lead
Rural and Regional Services Section

Enclosures

cc: Aaron Nix, MPA

FEB 03 2014

PUBLIC BENEFIT RATING SYSTEM

Application

**Open Space Land Classification For Property Within King County, Washington
In Accordance With RCW 84.34 and K.C.C. 20.36**

Original Application AND 4 Copies of All Documents Must Be Submitted To:
King County Water and Land Resources Division, Rural and Regional Services Section
201 South Jackson Street, Suite 600, Seattle, WA 98104-3855

1. NAME of APPLICANT: Darrell R. Bryant
Day Phone: 425-255-3478 Evening Phone: 206-246-4139 Email: darrellb@bryant-motors.com

2. MAILING ADDRESS of APPLICANT: 25022 Roberts Drive
Black Diamond, WA 98010

3. PROPERTY ADDRESS: 25022 Roberts Drive
Black Diamond, WA 98010

Is the property located in an incorporated city? Yes XX City: Blk. Diamond No _____
From what road is the property accessed? Roberts Drive

4. PROPERTY HISTORY: Is the property presently participating in a current use assessment program (RCW 84.34 or RCW 84.33)? Yes _____ No XX

5. APPLICANT'S INTEREST in PROPERTY: Owner Yes XX No _____
Purchasing through contract Yes XX No _____
Other _____ Explain _____

6. PARCEL NUMBER and ACREAGE:

<u>Tax Assessor Parcel #</u>	<u>Total Acres in Parcel</u>	<u>Acres Requested for PBRS</u>
a. <u>See Attached Sheet</u>	_____	_____
b. _____	_____	_____
c. _____	_____	_____
TOTAL	_____	_____

County use only:
Date Received 12/30/13 ^{MO} File NO. E13CT042BD

6. Parcel:	112106-9037	112106-9104	142106-9006
Total acreage:	4.17	12.68	32.70
Requested PBRs:	1.37	9.51	32.70
Home site/excluded area:	3.62	2.10	0.80
Recommended PBRs:	0.55	10.58	31.90
	152106-9052	152106-9058	152106-9060
Total acreage:	13.84	0.21	1.09
Requested PBRs:	13.84	0.21	0.54
Home site/excluded area:	0.00	0.00	0.40
Recommended PBRs:	13.84	0.21	0.69

NOTE: The attached map (2012 aerial photo) outlines in yellow the parcels' boundaries and in blue the areas proposed to be *excluded* from PBRs. The portion recommended for enrollment (57.77 acres) is the entire property (64.69 acres) less the excluded areas as measured (6.92 acres). In the event the Assessor's official parcel size is revised, PBRs acreage should be administratively adjusted to reflect that change.

D. PAGES

December 27, 2013

To: Mr. Bill Bernstein
PBRS & Timber Land Programs
201 South Jackson Street Suite 600
Seattle, WA 98104

RE: Bryant Property PBRS Report

Dear Mr. Bernstein,

Enclosed please find an original and four copies of the PBRS Application And Signature Pages you requested with updated information and Notarization. Also please note below the following discrepancies I have found with the King County PBRS report you sent to the City of Black Diamond last year. Please review these corrections and incorporate them into an updated report. Let me know if you have any questions or need further explanation on anything below.

- 1) Under Section "B" Facts, item #2 Line #3 indicates there is a business office on Parcel -9037. There has never been any kind of business office on this parcel or either adjacent parcel. The fact is, we have never conducted any business other than personal on this property.
- 2) Under "Historic landmark or archaeological site" heading on Page 7 you state that even though the property is within 250 feet of the Cemetery, that it provides no aesthetic value. That would not be correct as the roads and development are below eye level from the Cemetery site while our Forest Tree Line is clearly visible from same which actually gives the appearance of a forested area looking Westward. I ask that we be awarded points here.
- 3) Under "Rural Open Space" on page 7, you state that the property must be located in a "Rural Area" for this point category. I am sure you are aware that there can be "rural areas" located within any city boundary, and in fact our land, as well as the parcels located directly North and West of us are also undeveloped. The character of this area meets the definition of the word rural. In fact, the entire character of the City of Black Diamond is rural. You can ask anyone currently on the council, even the current Mayor and they will tell you the same. I ask that you award us points on this category as well.

4) Under Bonus Categories, "Environmental Education Access" on page 8, I have been in contact with the local Boy Scout Weeblos troop for Black Diamond, and they are going to help plant some trees right after the first of the year. Also the Maple Valley Scout Troop is putting together a plan for a Vegetable Garden/ Community Pea Patch on parcel -9060 to begin very soon as well as some tree planting and an educational walk through the forest Kristi McClelland has agreed to lead us on sometime near February 2014. I therefore ask points be awarded for this category as well.

Please consider these requests for changes to your report.

Sincerely,

A handwritten signature in black ink that reads "Darrell R. Bryant". The signature is written in a cursive, flowing style.

Darrell R. Bryant
25022 Roberts Drive
Black Diamond, WA 98010
(425)-255-3478 Office
(206)-786-2576 Cell

Public Benefit Rating System

RESOURCE INFORMATION



King County

Department of Natural Resources and Parks
Water and Land Resources Division

COMMUNITY DEVELOP.

FEB 03 2014

RECEIVED

PUBLIC BENEFIT RATING SYSTEM

Program Definitions and Eligibility Requirements

The Public Benefit Rating System (PBRs) offers an incentive to preserve open space on private property in King County by providing a tax reduction. A participating property is assessed at a "current use" value, which is lower than the "highest and best use" assessment value that would otherwise apply to the property (see King County Code, Chapter 20.36).

PBRs is based on a point system. Points are assigned to each qualifying resource and bonus category as described in this document. The total points awarded for a property's PBRs resources translate into a 50% to 90% reduction in **land assessed value for the portion of the property participating** (see Valuation Schedule on page 16).

The area used for your home, landscaping, driveway, and other personal uses does not qualify for PBRs and is referred to as the excluded area. It is acceptable to exclude an area for a future home and/or potential use/development. The area that meets an open space resource requirement and enrolls is referred to as the participating area. To qualify for PBRs, **the participating area must contain an identified open space resource and must have the potential for use or development that will be restricted by enrollment in the program.**

SECTION I. PROGRAM REQUIREMENTS

To be eligible for open space classification under the public benefit rating system (K.C.C. 20.36), property must contain one or more qualifying open space resources and have at least five points. Each property applying for open space classification under PBRs shall be evaluated by the King County Department of Natural Resources and Parks (the department) for the presence of each open space resource category. The following open space resources and bonus categories are each eligible for the points indicated (definitions begin on page 5).

Open Space Resources

1. Public recreation area - five points
2. Aquifer protection area - five points
3. Buffer to public and current use classified land – three points
4. Equestrian-pedestrian-bicycle trail linkage – thirty-five points
5. Active trail linkage – fifteen or twenty-five points
6. Farm and agricultural conservation land - five points
7. Forest stewardship land - five points
8. Historic landmark or archaeological site: buffer to designated site - three points
9. Historic landmark or archaeological site: designated site - five points
10. Historic landmark or archaeological site: eligible site - three points
11. Rural open space – five points
12. Rural stewardship land – five points
13. Scenic resource, viewpoint or view corridor - five points
14. Significant plant or ecological site - five points
15. Significant wildlife or salmonid habitat - five points

16. Special animal site - three points
17. Surface water quality buffer - five points
18. Urban open space - five points
19. Watershed protection area – five points

Bonus Categories

1. Resource restoration - five points
2. Additional surface water quality buffer – three or five points
3. Contiguous parcels under separate ownership – minimal 2 points
4. Conservation easement or historic preservation easement – fifteen points
5. Public access
 - a. Unlimited public access – five points
 - b. Limited public access because of resource sensitivity – five points
 - c. Environmental education access - three points
 - d. Seasonally limited public access - three points
 - e. None or members only - zero points
6. Easement and access – thirty-five points

Evaluation and approval of open space resource applications

A property may achieve a maximum of a ninety-percent reduction in assessed value of that portion of the land enrolled in the public benefit rating system through the rating system and the bonus categories. Portions of a property may qualify for open space designation. A plant community where native plants are dominant that does not independently contain a qualifying open space resource can participate if it is contiguous to and provides a benefit to a portion of the property being awarded credit for a qualifying open space priority resource. The department shall evaluate a property for which open space classification is sought under this chapter for the presence of open space resource categories. Adjacent parcels of land with the same open space resources, owned by one or more landowners, may be eligible for consideration as a single parcel if open space classification is sought under the same application, except for property pursuing credit for the farm and agricultural conservation land category, which must be owned by the same owner or held under the same ownership. For the purpose of determining buffer measurements under this chapter, the width is the distance perpendicular to the edge of the resource and the length of the buffer is parallel to the resource. The entire buffer width may be averaged to qualify for a resource category.

Open Space Resource Verification

Pursuant to state law, the presence or occurrence of an eligible open space resource shall be verified by reference to a recognized source, such as:

- the natural heritage data base (web address, <http://www.dnr.wa.gov/nhp/>);
- the state office of historic preservation (web address, <http://www.dahp.wa.gov/>);
- state, national, county or city registers of historic places;
- parks and recreation studies;
- studies by the state Department of Fish and Wildlife or Department of Natural Resources; or
- reference to a map developed by the county or other recognized authority.

Alternatively, the existence of the resource may be verified using the best available source, such as a recognized expert in the particular resource being reviewed.

When more than one reasonable interpretation can be supported by the text of this chapter, the department is authorized to make a determination relating to the open space resource definitions and eligibility standards in accordance with the purpose and intent of this chapter. The department is authorized to calculate the appropriate area of land to receive credit for a particular priority resource to support the assessor's determination of the accompanying tax reduction for each priority resource.

Management of the Open Space Resource

Management or preservation of the open space resources is a condition for acceptance into the program. Each open space resource must be maintained in the same or better condition as it was when approved for enrollment. The property owner shall not engage in any activity that reduces the value of the open space resource, unless that activity is required for public safety and is conducted lawfully under appropriate permits. As a condition of enrollment into the program, the department may require the development of a plan acceptable to the department to restore any property whose open space resources are degraded. In addition, if an existing approved plan for farm and agricultural conservation land, forest stewardship land, rural stewardship land or resource restoration category has a management schedule or management goals that are out of date or otherwise require change, the owner is responsible for revising the plan. Any such revisions to the plan must be reviewed and accepted by the department.

Other Conditions

The county's acceptance of property into the public benefit rating system may be based on specific conditions of use or requirements being met, including, but not limited to, the granting of easements.

Ineligible Lands

Except as otherwise provided in this chapter, the following properties or areas are not eligible for open space classification:

- Improvements or structures situated upon eligible open space land;
- Properties that do not contain a qualifying open space priority resource;
- Open space areas protected by a native growth, forest retention or other covenant that is required as part of a development process or subdivision, or required by zoning or other land use regulation, except such an area would be eligible if its participation provides further public benefit and there is enrollment of at least ten percent additional open space beyond that restricted or required by applicable covenant or regulation. The additional acreage provided must be acceptable to the department and feature a plant community where native plants are dominant or that will be dominant following the implementation of an approved farm management, forest stewardship, resource restoration or rural stewardship plan;
- Any portion of a property that is dominated by or whose resource value is compromised by invasive plant species, unless the department has received a resource restoration,

rural stewardship, farm management or forest stewardship plan and determined that the plan addresses the invasive plant species concern and that the plan is being implemented; and

- Homesite and other areas developed for residential or personal use, such as garden, landscaping and driveway, except for historic resources.

Monitoring Participating Land

The department may monitor the participating portion of the property to evaluate its current use and the continuing compliance with the conditions under which open space classification was granted. Monitoring may include scheduled, physical inspections of the property.

An owner of property enrolled in the program may be required to submit a monitoring report on an annual or less frequent basis as requested by program staff. This report must include a brief description of how the property still qualifies for each awarded resource category. It must also include photographs from established points on the property and any observations by the owner. The owner must submit this report to the department by email or by other mutually agreed upon method. An environmental consultant need not prepare this report.

An owner of property receiving credit for farm and agricultural conservation land, forest stewardship land, or rural stewardship land, all of which require a stewardship or management plan, must annually provide a monitoring report that describes progress of implementing the plan. The owner must submit this report, which must include a brief description of activities taken to implement the plan and photographs from established points on the property, to the department by email or by other mutually agreed upon method. An environmental consultant need not prepare this report.

Failure by the owner to meet the conditions of the approval or to maintain the uses of the property that were the basis for the original approval shall be grounds for the department to reevaluate the property under the public benefit rating system. If the reevaluation shows the property or a portion of the property is no longer eligible to participate in the program because it does not qualify for any public benefit rating system category as originally approved, the county shall take action to remove the current use classification and determine the amount of deferred taxes, interest and penalty owed by the landowner. An appeal by the landowner from such a determination may be filed as provided for in K.C.C. 20.36.130.B. If the reevaluation shows the property or a portion thereof is no longer eligible as approved but that the property still qualifies for one or more public benefit rating system resource categories, then the overall credit award shall be adjusted to reflect the reevaluation. The new credit award may result in a current use assessment at a lower percentage of market value than was originally approved.

Participation Period

Once a property is enrolled in PBRS, it remains in the program until:

- The participating land is withdrawn or removed;
- A change of use occurs that disqualifies some or all of the participating land; or

- The property is sold and a new owner has not agreed to continue in the program by signing and filing a notice of continuance

Financial Considerations upon Withdrawal or Removal

As required by Washington state law, in most cases, the landowner will have to pay the difference between the amount of tax paid as open space and the amount that would have been paid for those years had the land not been in the program for up to a maximum of seven years, plus interest and a 20% penalty. If the land has been in the program for ten years or more and the owner has given two years written notice of withdrawal to the Assessor, the 20% penalty is excused (please refer to RCW 84.34.070 and 84.34.108).

Current Use Assessment Valuation Schedule

Property enrolled in the current use assessment program for open space has the assessed value of the land set at the "current use" value rather than the usual method of establishing market value based on highest and best use of the land. This current use value will be expressed as a percentage of market value based on the public benefit rating of the property (see Valuation Schedule on page 16). Buildings and other improvements to the land shall continue to be assessed at market value.

SECTION II. OPEN SPACE RESOURCES – definitions and eligibility.

A. To be eligible for open space classification under the public benefit rating system, property must contain one or more qualifying open space resources and have at least five points as determined under this section. The department shall review each application and recommend award of credit for current use of property that is the subject of the application. In making such a recommendation, the department shall utilize the point system described in subsections B. and C. of this section.

B. The following open space resources are each eligible for the points indicated:

1. Public recreation area - five points.

For the purposes of this subsection B.1, "public recreation area" means land devoted to providing active or passive recreation use or that complements or substitutes for recreation facilities characteristically provided by public agencies. Use of motorized vehicles is prohibited on land receiving tax reduction for this category, except for golf carts on golf courses, for maintenance or for medical, public safety or police emergencies. To be eligible as a public recreation area, the facilities must be open to the general public or to specific public user groups, such as youth, senior citizens or people with disabilities. A property must be identified by the responsible agency within whose jurisdiction the property is located as meeting the definition of public recreation area. If a property meets the definition of public recreation area, the property owner must use best practices, if any, that are defined in K.C.C. chapter 21A.06. If a fee is charged for use, it must be comparable to the fee charged by a like public facility;

2. **Aquifer protection area** - five points.

For the purposes of this subsection B.2, "aquifer protection area" means property that has a plant community in which native plants are dominant and that includes an area designated as a critical aquifer recharge area under K.C.C. chapter 21A.24 or applicable city critical aquifer recharge area regulations. To be eligible as an aquifer protection area, at least fifty percent of the enrolling open space area or a minimum of one acre of open space shall be designated as a critical aquifer recharge area. If the enrolling open space area does not have a plant community in which native plants are dominant, a plan for revegetation must be submitted and approved by the department, and be implemented according to the plan's proposed schedule of activities; *(information for this category can be found at <http://www.kingcounty.gov/operations/GIS/Maps/iMAP.aspx> - use mapset labeled Sensitive Areas)*

3. **Buffer to public or current use classified land** - three points.

For the purposes of this subsection B.3, "buffer to public or current use classified land" means land that has a plant community in which native plants are dominant or has other natural features, such as streams or wetlands, and that is adjacent and provides a buffer to a publicly owned park, trail, forest, land legally required to remain in a natural state or a state or federal highway or is adjacent to and provides a buffer to a property participating in a current use taxation program under chapter 84.33 or 84.34 RCW. The buffer shall be no less than fifty feet in length and fifty feet in width. Public roads may separate the public land, or land in private ownership classified under chapter 84.33 or 84.34 RCW, from the buffering land, if the entire buffer is at least as wide and long as the adjacent section of the road easement. Landscaping or other nonnative vegetation shall not separate the public land or land enrolled under chapter 84.33 or 84.34 RCW from the native vegetation buffer. The department may grant an exception to the native vegetation requirement for property along parkways with historic designation, upon review and recommendation of the historic preservation officer of King County or the local jurisdiction in which the property is located. Eligibility for this exception does not extend to a property where plantings are required or existing plant communities are protected under local zoning codes, development mitigation requirements or other local regulations; *(information for public land can be found at <http://www.kingcounty.gov/operations/GIS/Maps/iMAP.aspx> - use mapset labeled King County Parks)*

4. **Equestrian-pedestrian-bicycle trail linkage** - thirty-five points.

For the purposes of this subsection B.4, "equestrian-pedestrian-bicycle trail linkage" means land in private ownership that the property owner allows the public to use as an off-road trail linkage for equestrian, pedestrian or other nonmotorized uses or that provides a trail link from a public right-of-way to a trail system. Use of motorized vehicles is prohibited on trails receiving a tax reduction for this category, except for maintenance or for medical, public safety or police emergencies. Public access is required only on that portion of the property containing the trail. The landowner may impose reasonable restrictions on access that are mutually agreed to by the landowner and the department, such as limiting use to daylight hours. To be eligible as an equestrian-pedestrian-bicycle trail linkage, the owner

shall provide a trail easement to an appropriate public or private entity acceptable to the department. The easement shall be recorded with the records and licensing services division. In addition to the area covered by the trail easement, adjacent land used as pasture, barn or stable area and any corral or paddock may be included, if an approved and implemented farm management plan is provided. Land necessary to provide a buffer from the trail to other nonequestrian uses, land that contributes to the aesthetics of the trail, such as a forest, and land set aside and marked for off road parking for trail users may also be included as land eligible for current use taxation. Those portions of private roads, driveways or sidewalks open to the public for this purpose may also qualify. Fencing and gates are not allowed in the trail easement area, except those that are parallel to the trail or linkage;

5. Active trail linkage - fifteen or twenty-five points.

For the purposes of this subsection B.5., "active trail linkage" means land in private ownership through which the owner agrees to allow nonmotorized public passage, for the purpose of providing a connection between trails within the county's regional trails system and local or regional attractions or points of interest, for trail users including equestrians, pedestrians, bicyclists and other users. For the purposes of this subsection B.5., "local or regional attractions or points of interest" include other trails, parks, waterways or other recreational and open space attractions, retail centers, arts and cultural facilities, transportation facilities, residential concentrations or similar destinations. To be eligible as an active trail linkage, the linkage must be open to passage by the general public and the property owner must enter into an agreement with the county consistent with applicable parks and recreation division policies to grant public access. To receive twenty-five points, the property owner must enter into an agreement with the county regarding improvement of the trail, including trail pavement and maintenance. To receive fifteen points, the property owner must agree to allow a soft-surface, nonpaved trail. The parks and recreation division is authorized to develop criteria for determining the highest priority linkages for which it will enter into agreements with property owners.

6. Farm and agricultural conservation land - five points.

For the purposes of this subsection B.6, "farm and agricultural conservation land" means land previously classified as farm and agricultural land under RCW 84.34.020 that no longer meets the criteria of farm and agricultural land, or traditional farmland not classified under 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. To be eligible as farm and agricultural conservation land, the property must be used for farm and agricultural activities or have a high probability of returning to agriculture and the property owner must commit to return the property to farm or agricultural activities by implementing a farm management plan. An applicant must have an approved farm management plan in accordance with K.C.C. 21A.24.051 that is acceptable to the department and that is being implemented according to its proposed schedule of activities before receiving credit for this category. Farm and agricultural activities must occur on at least one acre of the property. Eligible land must be zoned to allow agricultural uses and be owned by the same owner or held under the same ownership. Land receiving credit for this

category shall not receive credit for the category "contiguous parcels under separate ownership"; *(information regarding a farm management plan can be found at http://www.kingcd.org/pro_far_far.htm)*

7. Forest stewardship land - five points.

For the purposes of this subsection B.7, "forest stewardship land" means property that is managed according to an approved forest stewardship plan and that is not enrolled in the timberland program under chapter 84.34 RCW or the forestland program under chapter 84.33 RCW. To be eligible as forest stewardship land, the property must contain at least four acres of contiguous forestland, which may include land undergoing reforestation, according to the approved plan. The owner shall have and implement a forest stewardship plan approved by the department. The forest stewardship plan may emphasize forest retention, harvesting or a combination of both. Land receiving credit for this category shall not receive credit for the resource restoration category or the rural stewardship land category; *(information regarding a forest stewardship plan can be found at <http://www.kingcounty.gov/environment/waterandland/forestry/landownerhelp.aspx>)*

8. Historic landmark or archeological site: buffer to a designated site - three points.

For the purposes of this subsection B.8, "historic landmark or archeological site: buffer to a designated site" means property adjacent to land constituting or containing a designated county or local historic landmark or archeological site, as determined by the historic preservation officer of King County or other jurisdiction in which the property is located that manages a certified local government program. To be eligible as a historic landmark or archeological site: buffer to a designated site, a property must have a plant community in which native plants are dominant and be adjacent to or in the immediate vicinity of and provide a significant buffer for a designated landmark or archeological site listed on the county or other certified local government list or register of historic places or landmarks. For the purposes of this subsection B.8, "significant buffer" means land and plant communities that provide physical, visual, noise or other barriers and separation from adverse effects to the historic resources due to adjacent land use;

9. Historic landmark or archeological site: designated site - five points.

For the purposes of this subsection B.9, "historic landmark or archeological site: designated site" means land that constitutes or upon which is situated a historic landmark designated by King County or other certified local government program. Historic landmarks include buildings, structures, districts or sites of significance in the county's historic or prehistoric heritage, such as Native American settlements, trails, pioneer settlements, farmsteads, roads, industrial works, bridges, burial sites, prehistoric and historic archeological sites or traditional cultural properties. To be eligible as a historic landmark or archeological site: designated site, a property must be listed on a county or other certified local government list or register of historic places or landmarks for which there is local regulatory protection. Eligible property may include property that contributes to the historic character within designated historic districts, as defined by the historic preservation

officer of King County or other certified local government jurisdiction. The King County historic preservation officer shall make the determination on eligibility;

10. Historic landmark or archeological site: eligible site - three points.

For the purposes of this subsection B.10, "historic landmark or archeological site: eligible site" means land that constitutes or upon which is situated a historic property that has the potential of being designated by a certified local government jurisdiction, including buildings, structures, districts or sites of significance in the county's historic or prehistoric heritage, such as Native American settlements, pioneer settlements, farmsteads, roads, industrial works, bridges, burial sites, prehistoric and historic archaeological sites or traditional cultural properties. An eligible property must be determined by the historic preservation officer of King County or other certified local government program in the jurisdiction in which the property is located to be eligible for designation and listing on the county or other local register of historic places or landmarks for which there is local regulatory protection. Eligible property may include contributing property within designated historic districts. Property listed on the state or national Registers of Historic Places may qualify under this category;

11. Rural open space - five points.

For the purposes of this subsection B.11, "rural open space" means an area of ten or more contiguous acres of open space located outside of the urban growth area as identified in the King County Comprehensive Plan that:

- a. has a plant community in which native plants are dominant; or
- b. is former open farmland, woodlots, scrublands or other lands that are in the process of being replanted with native vegetation for which the property owner is implementing an approved farm management, forest stewardship, rural stewardship or resource restoration plan acceptable to the department;

12. Rural stewardship land - five points.

For the purposes of this subsection B.12, "rural stewardship land" means lands zoned RA (rural area), A (agriculture) or F (forest), that has an implemented rural stewardship plan as provided in K.C.C. chapter 21A.24 that is acceptable to the department. On RA-zoned property, the approved rural stewardship plan shall meet the goals and standards of K.C.C. 21A.24.055. For A- and F-zoned properties, credit for this category is allowed if the plan meets the goals of K.C.C. 21A.24.055 D. through G. A rural stewardship plan includes, but is not limited to, identification of critical areas, location of structures and significant features, site-specific best management practices, a schedule for implementation and a plan for monitoring as provided in K.C.C. 21A.24.055. To be eligible as rural stewardship land; the open space must be at least one acre and feature a plant community in which native plants are dominant or be in the process of restoration, reforestation or enhancement of native vegetation. Land receiving credit for this category shall not receive credit for the resource restoration or the forest stewardship land category;

13. Scenic resource, viewpoint or view corridor - five points.

- a. For the purposes of this subsection B.13, "scenic resource" means an area of ten or more enrolling acres of natural or recognized cultural features visually significant to the aesthetic character of the county. A site eligible as a scenic resource must be significant to the identity of the local area and must be visible to a significant number of the general public from public rights-of-way, must be of sufficient size to substantially preserve the scenic resource value and must enroll at least ten acres of open space.
- b. For the purposes of this subsection B.13, a "viewpoint" means a property that provides a view of an area visually significant to the aesthetic character of the county. To be eligible as a viewpoint, a site must provide a view of a scenic natural or recognized cultural resource in King County or other visually significant area and allows unlimited public access and be identified by a permanent sign readily visible from a road or other public right-of-way.
- c. For the purposes of this subsection B.13, a "view corridor" means a property that contributes to the aesthetics of a recognized view corridor critical to maintaining a public view of a visually significant scenic natural or recognized cultural resource. A site eligible as a view corridor must contain at least one acre of open space that contributes to a view corridor visible to the public that provides views of a scenic natural resource area or recognized cultural resource significant to the local area. Recognized cultural areas must be found significant by the King County historic preservation officer or equivalent officer of another certified local government program and must contain significant inventoried or designated historic properties. Eligibility is subject to determination by the department or applicable jurisdiction;

14. Significant plant or ecological site - five points.

For the purposes of this subsection B.14, "significant plant or ecological site" means an area that meets criteria for Element Occurrence established under the Washington Natural Heritage Program authorized by chapter 79.70 RCW. An Element Occurrence is a particular, on-the-ground observation of a rare species or ecosystem. An eligible site must be listed as an Element Occurrence by the Washington Natural Heritage Program as of the date of the application or be identified as a property that meets the criteria for an Element Occurrence. The identification must be confirmed by a qualified expert acceptable to the department. The department will notify the Washington Natural Heritage Program of any verified element occurrence on an enrolling property. Commercial nurseries, arboretums or other maintained garden sites with native or nonnative plantings are ineligible for this category; *(information for this category can be found at <http://www1.dnr.wa.gov/nhp/refdesk/index.html> -use Rare Plants tab and Communities tab)*

15. Significant wildlife or salmonid habitat - five points.

- a. For the purposes of this subsection B.15, "significant wildlife or salmonid habitat" means:
 - (1) an area used by animal species listed as endangered, threatened, sensitive or candidate by the Washington state Department of Fish and Wildlife or Department of Natural Resources as of the date of the application, or used by

species of local significance that are listed by the King County Comprehensive Plan or a local jurisdiction;

- (2) an area where the species listed in subsection B.15.a.(1) of this section are potentially found with sufficient frequency for critical ecological processes to occur such as reproduction, nesting, rearing, wintering, feeding or resting;
 - (3) a site that meets the criteria for priority habitats as defined by the Washington state Department of Fish and Wildlife that is so listed by the King County Comprehensive Plan or the local jurisdiction in which the property is located; or
 - (4) a site that meets criteria for a wildlife habitat conservation area as defined by the department or a local jurisdiction.
- b. To be eligible as significant wildlife or salmonid habitat, the department or by expert determination acceptable to the department must verify that qualified species are present on the property or that the land fulfills the functions described in subsection B.15.a. of this section. To receive credit for salmonid habitat, the owner must provide a buffer at least fifteen percent greater in width than required by any applicable regulation. Property consisting mainly of disturbed or fragmented open space determined by the department as having minimal wildlife habitat significance is ineligible for this category; *(information for this category can be found at <http://www1.dnr.wa.gov/nhp/refdesk/index.html> - use tab labeled Rare Animals)*

16. Special animal site - three points.

For the purposes of this subsection B.16, "special animal site" means a site that includes a wildlife habitat network identified by the King County Comprehensive Plan or individual jurisdictions through the Growth Management Act, chapter 36.70A RCW, or urban natural area as identified by the Washington state Department of Fish and Wildlife's priority habitats and species project as of the date of the application. To be eligible as a special animal site, the property must be identified by King County or local or state jurisdiction or by expert verification acceptable to the department or local jurisdiction. Property consisting mainly of disturbed or fragmented open space determined by the department to have minimal wildlife habitat significance is ineligible for this category; *(information for this category can be found at <http://www.kingcounty.gov/operations/GIS/Maps/iMAP.aspx> - use mapset labeled Sensitive Areas, then see Wildlife Network layer)*

17. Surface water quality buffer - five points.

For the purposes of this subsection B.17, "surface water quality buffer" means an undisturbed area that has a plant community in which native plants are dominant adjacent to a lake, pond, stream, shoreline, wetland or marine waters, that provides buffers beyond that required by any applicable regulation. To be eligible as surface water quality buffer, the buffer must be at least fifty percent wider than the buffer required by any applicable regulation and longer than twenty-five feet. The qualifying buffer area must be preserved from clearing and intrusion by domestic animals and protected from grazing or use by livestock;

18. Urban open space - five points.

- a. For the purposes of this subsection B.18, "urban open space" means land located within the boundaries of a city or within the urban growth area that has a plant community in which native plants are dominant and that under the applicable zoning is eligible for more intensive development or use. To be eligible as urban open space, the enrolling area must be at least one acre, or be at least one-half acre if the land meets one of the following criteria:
- (1) the land conserves and enhances natural or scenic resources;
 - (2) the land protects streams or water supply;
 - (3) the land promotes conservation of soils, wetlands, beaches or tidal marshes;
 - (4) the land enhances the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space;
 - (5) the land enhances recreation opportunities to the general public; or
 - (6) the land preserves visual quality along highways, roads, and streets or scenic vistas.
- b. Owners of noncontiguous properties that together meet the minimum acreage requirement of subsection B.18.a. of this section may jointly apply under this category if each property is closer than seventy-five feet to one other property in the application and if each property contains an enrolling open space area at least as large as the minimum zoned lot size; and

19. Watershed protection area - five points.

For the purposes of this subsection B.19, "watershed protection area" means property contributing to the forest cover that provides run-off reduction and groundwater protection. To be eligible as watershed protection area, the property must consist of contiguous native forest or be in the process of reforestation. The enrolling forested area must consist of additional forest cover beyond that required by county or applicable local government regulation and must be at least one acre or sixty-five percent of the property acreage, whichever is greater. If reforestation or improvements to the forest health are necessary, the property owner shall provide and implement a forest stewardship, resource restoration or rural stewardship plan that addresses this need and is acceptable to the department.

C. Property qualifying for an open space category in subsection B. of this section may receive credit for additional points as follows:

1. Resource restoration - five points.

For the purposes of this subsection C.1, "resource restoration" means restoration of an enrolling area benefiting an area in an open space resource category. Emphasis shall be placed on restoration of anadromous fish rearing habitat, riparian zones, migration corridors and wildlife, upland, stream and wetland habitats. To be eligible as resource restoration, the owner must provide and implement a restoration plan developed in cooperation with the Soil Conservation Service, the state Department of Fisheries and Wildlife, King County or other appropriate local or county agency that is acceptable to the department. Historic

resource restoration must be approved by the King County historic preservation officer or officer of another certified local government and must be accompanied by a long-term maintenance plan. For resource restoration credit, the owner shall provide to the department a yearly monitoring report for at least five years following enrollment in the public benefit rating system program. The report shall describe the progress and success of the restoration project and shall include photographs to document the success. Land receiving credit for this category shall not receive credit for the forest stewardship land category or the rural stewardship land category;

2. Additional surface water quality buffer - three or five points.

For the purposes of this subsection C.2, "additional surface water quality buffer" means an undisturbed area of native vegetation adjacent to a lake, pond, stream, wetland or marine water providing a buffer width of at least twice that required by regulation. To be eligible as additional surface water quality buffer, the property must qualify for the surface water quality buffer category in subsection B. of this section. Three points are awarded for additional buffers no less than two times the buffer width required by any applicable regulation. Five points are awarded for additional buffers no less than three times the buffer width required by any applicable regulation;

3. Contiguous parcels under separate ownership - two points per participating owner above one owner.

The points under this subsection C.3. accrue to all of the owners of a single application. However, the withdrawal of a participating property by an owner results in the loss of two points to the total credit awarded for each of the remaining owners under this subsection C.3. For the purposes of this subsection C.3, "contiguous parcels" means either:

- a. enrolling parcels abut each other without any significant natural or manmade barrier separating them; or
- b. enrolling parcels abut a publicly owned open space but not necessarily abut each other without any significant natural or manmade barriers separating the publicly owned open space and the parcels seeking open space classification. Contiguous parcels of land with the same qualifying public benefit rating system resources are eligible for treatment as a single parcel if open space classification is sought under the same application except as otherwise prohibited by the farm and agricultural conservation land category. Award of this category requires a single application by multiple owners and parcels with identical qualifying public benefit rating system resources. Treatment as contiguous parcels shall include the requirement to pay only a single application fee and the requirement that the total area of all parcels combined must equal or exceed any required minimum area, rather than each parcel being required to meet the minimum area. Individual parcels may be withdrawn from open space classification consistent with all applicable rules and regulations without affecting the continued eligibility of all other parcels accepted under the same application, but the combined area of the parcels remaining in open space classification must still qualify for their original enrolling public benefit rating system category or categories. To be eligible as contiguous parcels under separate ownership, the property must include two or more parcels under different ownership.

The owners of each parcel included in the application must agree to identical terms and conditions for enrollment in the program;

4. **Conservation easement or historic preservation easement** - fifteen points.

For the purposes of this subsection C.4, "conservation easement or historic preservation easement" means land on which an easement is voluntarily placed that restricts, in perpetuity, further potential development or other uses of the property. The granting of this conservation easement or historic preservation easement provides additional value through permanent protection of a resource. These easements are typically donated or sold to a government or nonprofit organization, such as a land trust or conservancy. To be eligible as conservation easement or historic preservation easement, the easement must be approved by the department and be recorded with the records and licensing services division. The easement shall be conveyed to the county or to an organization acceptable to the department. In addition, historic preservation easements shall also be approved by the historic preservation officer of King County or officer of another certified local government jurisdiction in which the property is located. An easement required by zoning, subdivision conditions or other land use regulation is not eligible unless an additional substantive easement area is provided beyond that otherwise required;

5. **Public access** - points depend on type and frequency of access allowed.

For the purposes of this subsection C.5, "public access " means the general public is allowed access on an ongoing basis for uses such as, but not limited to, recreation, education or training. Access must be allowed on only the portion of the property that is designated for public access. The landowner may impose reasonable restrictions on access, such as limiting use to daylight hours, that are mutually agreed to by the landowner and the department. No physical barriers may limit reasonable public access or negatively affect an open space resource. To be eligible for public access at one of the levels described in a. through d. of this subsection C.5, a property owner shall demonstrate that the property is open to public access and is used by the public. Public access points for historic properties shall be approved by the historic preservation officer of King County or officer of another certified local government jurisdiction in which the property is located. The property owner may be required to furnish and maintain signage according to county specifications.

a. **Unlimited public access** - five points.

Year-round access by the general public is allowed on the enrolled parcel without special arrangements with the property owner.

b. **Limited public access because of resource sensitivity** - five points.

Access may be reasonably limited by the property owner on the enrolled parcel due to the sensitive nature of the resource, with access provided only to appropriate user groups. The access allowed shall generally be for an educational, scientific or research purpose and may require special arrangements with the owner.

c. **Environmental education access** - three points.

The landowner enters into an agreement with a school, an organization with a 26 U.S.C. Sec. 501(c)(3) tax status, or, with the agreement of the department, other community organization that allows membership by the general public to provide

environmental education on the enrolled parcel to its members or the public at large. The landowner and the department must mutually agree that the enrolled parcel has value for environmental education purposes.

d. Seasonally limited public access - three points.

Access by the public is allowed on the enrolled parcel, without special arrangements with the property owner, during only part of the year based on seasonal conditions, as mutually agreed to by the landowner and the department.

e. None or members-only - zero points.

No public access is allowed or the access is allowed only by members of the organization using or owning the land; and

6. Easement and access - thirty five points.

For the purposes of this subsection C.6, "easement and access" means that the property has at least one qualifying open space resource, unlimited public access or limited public access due to resource sensitivity, and a conservation easement or historic preservation easement in perpetuity in a form and with conditions acceptable to the department. To be eligible a property must receive credit for an open space category and for the conservation easement or historic easement in perpetuity category. The owner must agree to allow public access to the portion of the property designated for public access in the easement. An easement required by zoning, subdivision conditions or other land use regulation is not eligible, unless there is additional easement area beyond that required. Credit for this category cannot overlap with the equestrian-pedestrian-bicycle trail linkage category.

SECTION III. CURRENT USE ASSESSMENT VALUATION SCHEDULE

Property enrolled in the Public Benefit Rating System program for open space has the assessed value of the portion of land participating set at the "current use" value rather than the market value, which is based on highest and best use of the land. This current use value will be expressed as a percentage of market value based on the public benefit rating of the property. Buildings, other improvements to the land and excluded portions of a property shall continue to be assessed at market value.

Public Benefit Rating	Tax Reduction	Current Use Value
0 - 4 points	0 %	100 % of Market Value
5 - 10 points	50 %	50 % of Market Value
11 - 15 points	60 %	40 % of Market Value
16 - 20 points	70 %	30 % of Market Value
21 - 34 points	80 %	20 % of Market Value
35 - 52 points	90 %	10 % of Market Value

When estimating the actual effect on your property's valuation and your tax bill, please remember that your land's assessment will be reduced **only on the portion of your property enrolled** as open space/current use land. Your property will still be assessed at "highest and best use" rates for your residence and other improvements and any portion of the land not participating in PBRs.

This document is derived from King County Code, Chapter 20.36:
http://your.kingcounty.gov/mkcc/clerk/code/23_Title_20.pdf

Other related documents include; the Revised Code of Washington (RCW), Chapter 84.34, Washington Administrative Code (WAC), Chapter 458-30:
<http://apps.leg.wa.gov/rcw/default.aspx?cite=84.34> and
<http://apps.leg.wa.gov/wac/default.aspx?cite=458-30>

The PBRs web address: <http://www.kingcounty.gov/incentives> or
<http://www.kingcounty.gov/environment/stewardship/sustainable-building/resource-protection-incentives.aspx>

Open Space Taxation Act

COMMUNITY DEVELOPMENT

JUNE 2012

FEB 03 2015

TRIMBLE

The information and instructions in this publication are to be used when applying for assessment on the basis of current use under the "open space laws," chapter 84.34 RCW and chapter 458-30 WAC.



What is the Open Space Taxation Act?

The Open Space Taxation Act, enacted in 1970, allows property owners to have their open space, farm and agricultural, and timber lands valued at their current use rather than at their highest and best use. The Act states 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.

Lands qualifying for current use classification

The law provides three classifications:

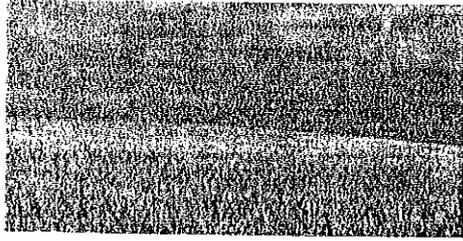
Open space land

Farm and agricultural land

Timber land

Open space land is defined as any of the following:

1. Any land area designated as open space land by an official comprehensive land use plan adopted by any city or county and zoned accordingly.
2. Any land area in which the preservation in its present use would:
 - a. Conserve and enhance natural or scenic resources.
 - b. Protect streams or water supply.
 - c. Promote conservation of soils, wetlands, beaches or tidal marshes. (As a condition of granting open space classification, the legislative body may not require public access on land classified for the purpose of promoting conservation of wetlands.)
 - d. Enhance the value to the public of neighbouring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space.
 - e. Enhance recreation opportunities.
 - f. Preserve historic sites.
 - g. Preserve visual quality along highway, road, and street corridors or scenic vistas.
 - h. 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 legislative authority granting the open space classification.
3. Any land meeting the definition of "farm and agricultural conservation land," which means either:
 - a. Land previously classified under farm and agriculture classification that no longer meets the criteria and is reclassified under open space land; or
 - b. "Traditional farmland," not classified, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.



Farm and agricultural land is defined as any of the following:

1. Any parcel of land that is 20 or more acres, or multiple parcels of land that are contiguous and total 20 or more acres, and are:
 - a. Devoted primarily to the production of livestock or agricultural commodities for commercial purposes.
 - b. Enrolled in the federal conservation reserve program (CRP) or its successor administered by the United States Department of Agriculture.
2. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has produced a gross income equivalent to:
 - a. Prior to January 1, 1993, \$100 or more per acre per year for three of the five calendar years preceding the date of application for classification.
 - b. On or after January 1, 1993, \$200 or more per acre per year for three of the five calendar years preceding the date of application for classification.
3. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has standing crops with an expectation of harvest within:
 - a. Seven years and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
 - b. Fifteen years for short rotation hardwoods and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
4. For parcels of land five acres or more but less than 20 acres, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs.
5. Any parcel of land less than five acres devoted primarily to agricultural uses and has produced a gross income of:
 - a. Prior to January 1, 1993, \$1,000 or more per year for three of the five calendar years preceding the date of application for classification.
 - b. On or after January 1, 1993, \$1,500 or more per year for three of the five calendar years preceding the date of application for classification.
6. "Farm and agricultural land" also includes any of the following:
 - a. Incidental uses compatible with agricultural purposes, including wetland preservation, provided such use does not exceed 20 percent of the classified land.
 - b. Land on which appurtenances necessary for production, preparation, or sale of agricultural products exist in conjunction with the lands producing such products.
 - c. Any non-contiguous parcel one to five acres, that is an integral part of the farming operation.
 - d. Land on which housing for employees or the principal place of residence of the farm operator or owner is sited provided the use of the housing or residence is integral to the use of the classified land for agricultural purposes and provided that the classified parcel(s) is 20 or more acres.
 - e. Land that is used primarily for equestrian-related activities including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed. Depending on the number of classified acres, the land may be subject to minimum income requirements.

Timber land is defined as the following:

Any parcel of land five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes. Timber land means the land only and does not include a residential homesite. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than 10 percent of the land may be used for such incidental uses.

It also includes the land which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

Who may apply?

An owner or contract purchaser may apply for current use assessment under the open space law. However, all owners or contract purchasers must sign the application for classification, and any resulting agreement.

When may I apply?

Applications may be made for classification at any time during the year from January 1 through December 31. Current use valuation assessment begins on January 1 in the year following the year the application was filed.

Where do I get the application?

Application forms for the farm and agriculture land classification are available from the county assessor's office. Application forms for the open space and timber land classifications are available from either the county assessor's office or by contacting the county legislative authority. Application forms are also available on the Department of Revenue's web site at dor.wa.gov.

Where do I file the application?

An application for open space classification is filed with the county legislative authority.

An application for farm and agricultural land classification is filed with the assessor of the county where the property is located.

An application for timber land classification is filed with the county legislative authority. Timber land applications require that a timber management plan also be filed.

Is there an application fee?

The city or county legislative authority may, at their discretion, establish a processing fee to accompany each application. This fee must be in an amount that reasonably covers the processing costs of the application.

What happens after I file my application for the open space classification?

Applications for classification or reclassification as "open space land" are made to the appropriate agency or official called the "granting authority." If the land is located in the county's unincorporated area, the county legislative authority is the granting authority on the application. If the land is located within an incorporated area of the county, the application is acted upon by a joint county/city legislative authority consisting of three members of the county legislative authority and three members of the city legislative authority.

If the application is subject to a comprehensive plan that has been adopted by any city or county it shall be processed in the same manner in which an amendment to the comprehensive plan is processed. If the application is not subject to a comprehensive land use plan, a public hearing on the application will be conducted, but a notice announcing the hearing must be published at least 10 days prior to the hearing.

The granting authority either approves or rejects the application in whole or in part within six months of receiving the application. In determining whether an application made for classification or reclassification should be approved or denied, the granting authority may consider the benefits to the general welfare of preserving the current use of the property.

They may require that certain conditions be met including but not limited to the granting of easements.

If the application is approved, in whole or in part, the granting authority will, within five days of the approval date, send an Open Space Taxation Agreement to the applicant for signature showing the land classification and conditions imposed. The applicant may accept or reject the agreement. If the applicant accepts, he or she must sign and return the agreement to the granting authority within 30 days after receipt.

The approval or denial of the application for classification or reclassification is a legislative determination and is reviewable only for arbitrary and capricious actions. Appeal can be made only to the superior court of the county where the application was filed.

Within 10 days of receiving notice of classification of the land from the granting authority, the assessor submits the notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

Current use valuation will begin on January 1 of the year following the year the application was filed. The criteria for classification continue to apply after classification has been granted.

How does a public benefit rating system work?

If the county legislative authority has established a public benefit rating system (PBRs) for the open space classification, the criteria contained within the rating system govern the eligibility of the lands described in each application filed for that classification and the current use valuation of that land.

When a county creates or amends a PBRs, all classified open space land will be rated under the new system. A parcel that no longer qualifies for classification will not be removed from classification, but will be rated according to the PBRs. Within 30 days after receiving notification of the new value established by the PBRs, the owner may request removal of classification of the parcel without imposition of additional tax, interest, and penalty.

What happens after I file my application for farm and agricultural land classification?

The assessor will act on each application for classification or reclassification of farm and agricultural land with due regard to all relevant evidence, and may approve the application in whole or in part. Upon application for classification or reclassification, the assessor may require applicants to provide data regarding the use of such land, including the productivity of typical crops, sales receipts, federal income tax returns, other related income and expense data, and any other information relevant to the application.

The application will be considered approved unless the assessor notifies the applicant in writing prior to May 1 of the year following the year the application was made.

Within 10 days of the approval, the assessor submits the notice of approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

What is an "advisory committee"?

The county legislative authority must appoint a five member committee representing the active farming community within the county. This committee will serve in an advisory capacity to the assessor in implementing assessment guidelines as established by the Department of Revenue for the assessment of open space, farm and agricultural lands, and timber lands.

How do I appeal a denial of my farm and agricultural land application?

The owner may appeal the assessor's denial to the board of equalization in the county where the property is located. The appeal must be filed with the board on or before July 1 of the year of the determination or within 30 days after the mailing of the notice of denial, or within a time limit of up to 60 days adopted by the county legislative authority, whichever is later.

What happens after I file my application for timber land classification?

Applications for current use timber land classification or reclassification are made to the county legislative authority. A timber management plan is required at the time of application or when a sale or transfer of timber land occurs and a notice of continuance is signed.

The application is acted upon after a public hearing in a manner similar to open space land classification within six months of receiving the application.

Approval or denial of an application is a legislative determination and is reviewable only for arbitrary and capricious action. Appeal can be made only to the superior court of the county where the application was filed.

The application form requires information about forest management, restocking, fire protection, insect and disease control, weed control, and any other summary of experience and activity that supports the growth and harvest of timber for commercial purposes.



Are there additional requirements once the application for classification or reclassification has been approved?

The owner of classified land must continue to meet the criteria established for classification, or the assessor may remove the land from the current use classification.

How is the value of classified land determined?

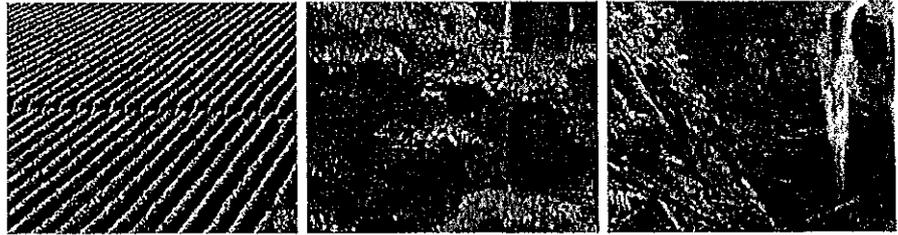
The assessor is required to maintain two values for each parcel that is classified. The first is the value that would be placed on the land if it was not classified. This is commonly referred to as the "fair market value." The second is the current use land value based on its present use, not potential use, as classified by the granting authority.

Open space land located within a county that has adopted a public benefit rating system will be valued according to the criteria of the rating system.

In the absence of a rating system, the valuation will be no less than the lowest per acre value of classified farm and agricultural land in the county.

In determining the current use value of farm and agricultural land, the assessor considers the earning or productive capacity of comparable lands from crops grown most typically in the area averaged over not less than five years. This earning or productive capacity is the "net cash rental" and is capitalized by a "rate of interest" charged on long term loans secured by a mortgage on farm or agricultural land plus a component for property taxes.

Timber land is valued according to a schedule prepared by the Department of Revenue for the Timber Tax law, chapter 84.33 RCW.



When are taxes due on classified lands?

Land which is classified as open space, farm and agricultural, or timber land is assessed at its current use value and placed on the assessment rolls in the year following the year of application. Taxes on classified land are due and payable in the year following the year the land was valued at its current use and placed on the assessment rolls.

How long does the classification last?

The land continues in current use classification until a request for removal is made by the owner, the use of land no longer complies, or the ownership has changed and the new owner has not signed a Notice of Continuance. The notice of removal is recorded with the county auditor in the same manner as the recording of state tax liens on real property. Additional tax, interest, and penalties will apply if the land is removed and the removal does not meet one of the exceptions listed in RCW 84.34.108(6).

How do I withdraw from classification?

If intending to withdraw all or a portion of the land from classification after 10 years, the owner must give the county assessor two years prior notice. This notice can be filed after the eighth assessment year of the initial 10-year classification period. If a portion of a parcel is removed from classification, the remaining portion must meet the requirements of original classification unless the remaining parcel has different income criteria.

What happens after I file a request to withdraw?

Upon receipt of a request for withdrawal, the assessor notifies the granting authority that originally approved the classification, and, when two years have elapsed, the assessor withdraws the land from classification. The land withdrawn from classification is subject to an additional tax equal to the difference between the tax paid on the current use value and the tax that would have been paid on that land had it not been classified. The additional tax is payable for the last seven years, plus interest at the same rate as charged on delinquent property taxes.

What happens if the classified land is sold or transferred?

When classified land is sold or transferred, the seller or transferor becomes liable at the time of sale for the additional tax, interest, and penalty unless the new owner(s) signs the Notice of Continuance which is attached to or shown on the real estate excise tax affidavit. The county auditor cannot accept an instrument of conveyance on any classified land unless the Notice of Continuance has been signed or the additional tax, interest, and penalty has been paid. The assessor determines if the land qualifies for continued classification.

What if I want to change the use of my classified property?

An owner changing the use of land from a classified use must notify the county assessor within 60 days of this action. The assessor will remove the land from classified status and impose an additional tax equal to the difference between the tax paid on the current use value and the tax that would have been paid on that land had it not been classified. The additional tax is payable for the last seven years, plus interest at the same rate as charged on delinquent property taxes, plus a penalty of 20 percent of the total amount.

How are taxes assessed if my property is classified for only part of a year?

Assessed valuation before and after removal of classification will be listed and allocated according to that part of the year to which each assessed valuation applies.

If the assessor removes my land from classification, may I appeal?

Within 30 days after the land is removed from classification, the assessor must notify the owner in writing explaining the reasons for removal. The owner may file an appeal of the removal from classification to the county board of equalization on or before July 1 of the year of the determination, or within 30 days of the date the notice was mailed by the assessor, or within a time limit of up to 60 days adopted by the county legislative authority, whichever is later.

Upon removal from classification, what taxes are due?

At the time the land is removed from classification, it becomes subject to any additional tax, applicable interest, and penalty that are due and payable to the county treasurer within 30 days after the owner is notified.

What if the additional taxes are not paid?

Any additional tax, applicable interest, and penalty become a lien on the land at the time the land is removed from classification. This lien has priority over any other encumbrance on the land. Such a lien may be foreclosed upon expiration of the same period after delinquency in the same manner as delinquent real property taxes.

What is done with the additional tax, interest, and penalty I pay on classified land?

Upon collection, the additional tax is distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed. The applicable interest and penalties are distributed to the county's current expense fund.





Under what circumstances can my property be removed from classification without additional tax, interest, and penalty?

The additional tax, applicable interest, and penalty are not imposed if the removal from classification results solely from one of these actions:

1. Land is transferred to a government entity in exchange for other land located within the state of Washington.
2. Land is taken through the exercise of the power of eminent domain, or land is sold or transferred to an entity having the power of eminent domain after receiving notification in writing or by other official action that they anticipated such action.
3. Land use changes because of a natural disaster.
4. The present use of the land is disallowed because of an official action by an agency of the state, county, or city.
5. Land is transferred to a church that qualifies for an exemption under RCW 84.36.020.
6. Property interests are acquired by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for conservation purposes.
7. Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f), on which housing for employees and/or principal place of residence is sited.
8. 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.
9. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
10. 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.
11. The sale or transfer of land within two years after the death of an owner who held at least a 50 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 chapter 84.34 RCW continuously since 1993.
12. Removal of land because it was classified in error, by the granting authority, through no fault of the owner.

How do I change the classification of my property?

Land may be reclassified, upon request by the owner, subject to all applicable qualifications for each classification, without additional tax, interest, and penalty for the following:

1. Land classified as farm and agricultural land may be reclassified to timber land; timber land may be reclassified to farm and agricultural land.
2. Land classified as either farm and agricultural land or timber land under chapter 84.34 RCW, or forest land under chapter 84.33 RCW may be reclassified to open space land.
3. Land classified as farm and agricultural land or timber land may be reclassified to forest land under chapter 84.33 RCW.
4. Land previously classified as farm and agricultural land may be reclassified to open space land as "farm and agricultural conservation land" and subsequently be reclassified back to farm and agricultural land.

Applications for reclassification are acted upon in the same manner as approvals for initial classification. The county assessor approves all applications for farm and agricultural classifications and reclassifications. The granting authority approves all land classifications or reclassifications for timber land and open space land. Land less than 20 acres being reclassified into farm and agricultural land from open space "farm and agricultural conservation land," timber land, or forest land may have the income requirements deferred for a period of up to five years from the date of the reclassification.

Is supporting information required for continued classification?

The assessor may require the owner of classified land to submit data regarding the use of the land, productivity of typical crops, income and expense data, and similar information regarding continued eligibility.

Laws and Rules

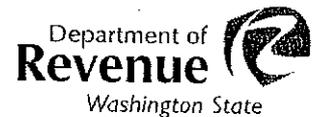
It is helpful to read the complete laws, Revised Code of Washington, chapter 84.33 and 84.34 (RCW) and rules, Washington Administrative Code, chapter 458-30 (WAC) to understand requirements of the classifications and the tax liabilities incurred.

Need More Information?

Requirements and the manner for making the application for current use is available at the county assessor's office.

For general information contact:

- Department of Revenue,
Property Tax Division
P. O. Box 47471
Olympia, Washington 98504-7471
(360) 534-1400
- Website dor.wa.gov
- Telephone Information Center
1-800-647-7706
- To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715.
- Teletype (TTY) users please call 1-800-451-7985.

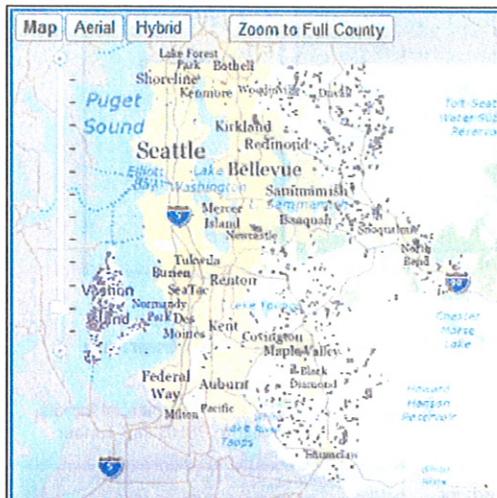


<http://dor.wa.gov>



Current Use Taxation Programs *Current Use Taxation in King County*

There are four current use taxation programs in King County that offer an incentive (a property tax reduction) to landowners to voluntarily preserve open space, farmland or forestland on their property. Once enrolled, a participating property is assessed at a "current use" value, which is lower than the "highest and best use" assessment value that would otherwise apply to the property. These programs encourage the conservation of natural resources in King County by conserving its land and water resources, which include important wildlife habitat, wetland and streams, working forests and productive farmlands.



[Interactive map](#) of PBRs and Timber Land participating parcels

Two of these programs, the **Public Benefit Rating System (also known as Open Space)** and the **Timber Land** program are administered by the Department of Natural Resources and Parks. The **Forestland** and the **Farm and Agricultural** land programs are administered by the Department of Assessments. Enrollment in any of these programs requires the filing of an application and subsequent approval. While all four programs have an annual deadline of **December 31st** to apply, each program has different requirements and criteria for enrollment.

Public Benefit Rating System & Timber Land Programs *Department of Natural Resources and Parks*

The Public Benefit Rating System (PBRs) and Timber Land programs encourage voluntary resource conservation on private property. Each is guided by different program objectives, requirements and criteria for enrollment; PBRs is better suited for landowners wanting to protect or restore open space resources on their property, Timber Land focuses on the sustainable management of commercial timber stands. There are over 1,405 landowners and 14,260 acres currently participating in these two programs.



The Public Benefit Rating System (PBRs): PBRs enrollment and associated tax savings are based on a point system. Points are awarded for each PBRs resource category a property qualifies for (such as protecting buffers to streams and wetlands, ground water protection, preserving significant wildlife habitat, conserving farmland and native forestland, preserving historic landmarks and more). The total points awarded for a property's PBRs resources translate into a 50% to 90% reduction in the land assessed value for the portion of the property enrolled. For more information on each qualifying resource category and program specifics, please refer to the Resource Information

document.

Timber Land: program enrollment requires a property have between five and twenty acres of manageable forestland, and be zoned RA, F or A. Land participating in this program must be devoted primarily to the growth, harvest, and management of forest crops for commercial purposes and must be managed according to an approved forest stewardship plan. For more

Related information

- Forestry services and information
- Tax incentives for rural residents
- Property services
- Sustainable building

Related agencies

- Water and Land Resources Division
- Dept. of Natural Resources and Parks

information on how to obtain a forest stewardship plan, please refer to the county's [Forest Stewardship Planning webpage](#).

Questions?

Bill Bernstein

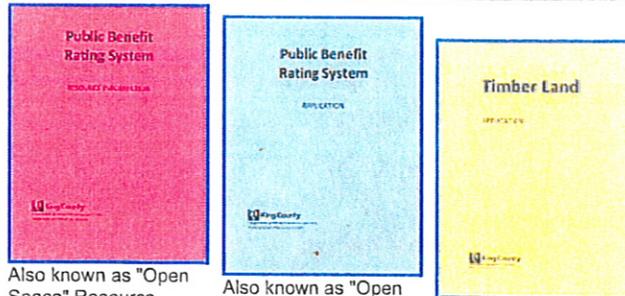
PBRS and Timber Land Coordinator
206-477-4643

Megan O'Brian

Program Analyst
206-477-4788

Want to Apply?

PBRS Application Materials and Timber Land Application



Also known as "Open Space" Resource Information

Also known as "Open Space" Application

COMMUNITY DEVELOPMENT
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**Farm and Agricultural Lands & Designated Forest Land Programs
Department of Assessments**

For landowners who own revenue generating farm property or larger commercial forests, there are two programs that also offer financial incentives similar to PBRS and Timber Land.

Farm and Agricultural Land: for land used for the production of livestock or agricultural commodities for commercial purposes. There are financial requirements for enrollment, which are dependent on the size of the land and the gross annual revenue received for the land for three out of the past five years (please refer to RCW [84.34.020](#) for more details).



Forestland: this program is similar to Timber Land but is for property containing more than twenty acres of eligible forestland primarily devoted to the growth and harvest of timber (please refer to RCW [84.33](#) and the Washington State Department of Revenue's [Designated Forestland publication](#) for more details).

Questions?

Wendy Morse

King County Assessor's Office,
Forestland and Farm and Agriculture
206-263-2374

Want to Apply?

Farm and Agricultural Land and Designated Forest Land Applications



Farm and Agricultural Land Application

Designated Forest Application - Same Ownership

Designated Forest Application - Multiple Ownership