

Public Benefit Rating System

RESOURCE INFORMATION



King County

Department of Natural Resources and Parks
Water and Land Resources Division

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>