

CITY OF SEATTLE
ORDINANCE 127234
COUNCIL BILL 120997

AN ORDINANCE relating to current use taxation; approving an application for current use taxation of property located at 9666 51st Avenue South under the King County Public Benefit Rating System.

WHEREAS, the King County Department of Natural Resources and Parks has forwarded an application to the City Council for classification under the King County Public Benefit Rating System (PBRs); and

WHEREAS, Indigenous Creatives Collective, a non-profit corporation, has applied for PBRs rating for open space on property that it owns located at 9666 51st Avenue South (E24CT009S); and

WHEREAS, the PBRs is administered in accordance with Revised Code of Washington (RCW) 84.34.037, chapter 458-30 of the Washington Administrative Code, and chapter 20.36 of the King County Code providing for assessment practices to reflect current use of property, rather than “highest and best use,” as an incentive for property owners to maintain open space; and

WHEREAS, RCW 84.34.037(1) states that an application for PBRs shall be acted upon after public hearings and affirmative acts by the county and city legislative bodies affirming the entirety of an application without modification or both bodies affirm an application with identical modifications; and

WHEREAS, the Seattle City Council held a public hearing on the application on June 11, 2025; and

1 WHEREAS, the Seattle City Council concurs with the recommendations of the King County
2 Department of Natural Resources and Parks as contained in the report of the application
3 attached to this ordinance; and

4 WHEREAS, the Metropolitan King County Council approved the application at its meeting on
5 May 20, 2025; NOW, THEREFORE,

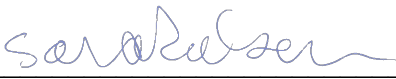
6 **BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:**

7 Section 1. The City Council approves the following application for the public benefit
8 rating system subject to the conditions enumerated in the attached report:

9 A. E24CT009S: Application of Indigenous Creatives Collective for property located at
10 9666 51st Avenue South, for open space purposes, 1.42 acres as described in Attachment 1 to
11 this ordinance, the King County Department of Natural Resources and Parks report on
12 application E24CT009S.

Section 2. This ordinance approving applications for current use taxation pursuant to chapter 84.34 RCW, and not subject to mayoral approval or disapproval, shall take effect and be in force 30 days from and after its passage and approval by the City Council.

Passed by the City Council the 17th day of June, 2025,
and signed by me in open session in authentication of its passage this 17th day of
June, 2025.



President _____ of the City Council

Filed by me this 23rd day of June, 2025.



Scheereen Dedman, City Clerk

(Seal)

Attachment:
Attachment 1 – King County Department of Natural Resources and Parks Report on Application
E24CT009S

**KING COUNTY
DEPARTMENT OF NATURAL RESOURCES AND PARKS
WATER AND LAND RESOURCES DIVISION**

**Report to the City of Seattle for
Property Enrollment in the Public Benefit Rating System (PBRs)**

April 21, 2025

APPLICANT: Indigenous Creatives Collective

File No. E24CT009S

A. GENERAL INFORMATION:

1. Owner: Indigenous Creatives Collective (represented by Asia Tail)
3815 South Othello Street, Suite 100/348
Seattle, WA 98118
2. Property location: 9666 51st Avenue South
Seattle, WA 98118
3. Zoning: NR2
4. STR: NW-02-23-04
5. PBRs categories requested by applicant:

Open space resources

- *Buffer to public or current use classified land
- *Public recreation area
- *Surface water quality buffer
- *Urban open space
- *Watershed protection area

Bonus categories

- *Unlimited public access
- *Resource restoration

NOTE: *Staff recommends credit be awarded for all PBRs categories requested. Enrollment in PBRs for property within an incorporated area requires approval by impacted granting authorities following public hearing(s). For this application, the granting authorities are the King County Council and the City of Seattle. King County heard this application on March 20, 2025.

6. Parcel:	713130-0092	713130-0093	713130-0094
Total acreage:	0.14	0.09	0.09
Requested PBRS:	0.14	0.09	0.09
Home site/excluded area:	0.00	0.00	0.00
Recommended PBRS:	0.14	0.09	0.09

Parcel:	713130-0095	713130-0096	713130-0097
Total acreage:	0.09	0.09	0.09
Requested PBRS:	0.09	0.09	0.09
Home site/excluded area:	0.00	0.00	0.00
Recommended PBRS:	0.09	0.09	0.09

Parcel:	713130-0098	713130-0099	713130-0100
Total acreage:	0.09	0.11	0.63
Requested PBRS:	0.09	0.11	0.63
Home site/excluded area:	0.00	0.00	0.00
Recommended PBRS:	0.09	0.11	0.63

NOTE: The attached map (2023 aerial photo) outlines in yellow the parcel boundaries. The entire property (1.42 acres) is recommended for enrollment. In the event the Assessor's official parcel size is revised, PBRS acreage should be administratively adjusted to reflect that change.

B. FACTS:

1. Zoning in the vicinity: Properties in the vicinity are zoned NR2.
2. Development of the subject property and resource characteristics of open space area: The property is a community garden and gathering space, and includes walking paths and a greenhouse. The bulk of the open space area east of parcel -0093 consists largely of a mix of deciduous and coniferous forest with some native shrubs and plants. However, much of the area west of Mapes Creek, which bisects parcel -0100, is impacted by invasive species (primarily Himalayan blackberry and English Ivy). The owner plans to control and eradicate invasive species and restore, with native species, areas of the forest previously maintained or impacted by invasives via the implementation of a resource restoration plan.
3. Site use: The property is used as a community garden and recreational gathering space.
4. Access: The property is accessed from 51st Avenue South.
5. Appraised value for 2024 (based on Assessor's information dated 3/4/2025):

<u>Parcel #713130-0092</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$199,000	\$0	\$199,000
Tax applied	\$1,830	\$0	\$1,830

<u>Parcel #713130-0093</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$194,000	\$0	\$194,000
Tax applied	\$1,784	\$0	\$1,784
<u>Parcel #713130-0094</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$194,000	\$0	\$194,000
Tax applied	\$1,784	\$0	\$1,784
<u>Parcel #713130-0095</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$194,000	\$0	\$194,000
Tax applied	\$1,784	\$0	\$1,784
<u>Parcel #713130-0096</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$194,000	\$0	\$194,000
Tax applied	\$1,784	\$0	\$1,784
<u>Parcel #713130-0097</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$194,000	\$0	\$194,000
Tax applied	\$1,784	\$0	\$1,784
<u>Parcel #713130-0098</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$194,000	\$0	\$194,000
Tax applied	\$1,784	\$0	\$1,784
<u>Parcel #713130-0099</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$201,000	\$0	\$201,000
Tax applied	\$1,848	\$0	\$1,848
<u>Parcel #713130-0100</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$289,000	\$0	\$289,000
Tax applied	\$2,687	\$0	\$2,687

NOTE: Participation in PBRs reduces the **appraised land value** for the **portion** of the property enrolled resulting in a lower taxable value.

C. REQUIREMENTS SPECIFIED BY KING COUNTY CODE (KCC):

KCC 20.36.010 Purpose and intent.

It is in the best interest of the county 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 county and its citizens.

It is the intent of this chapter to implement RCW Chapter 84.34, as amended, by establishing procedures, rules and fees for the consideration of applications for public benefit rating system assessed valuation on "open space land" and for current use assessment on "farm and agricultural land" and "timber land" as those lands are defined in RCW 84.34.020. The provisions of RCW chapter 84.34, and the regulations adopted thereunder shall govern the matters not expressly covered in this chapter.

KCC 20.36.100 Public benefit rating system for open space land – 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 will review each application and recommend award of credit for current use of property that is the subject of the application. In making such recommendation, the department will utilize the point system described in section B. and C. below.
- B. The following open space resources are each eligible for the points indicated:
 - 1. Active trail linkage – fifteen or twenty-five points
 - 2. Aquifer protection area – five points
 - 3. Buffer to public or current use classified land – three points
 - 4. Ecological enhancement land – eighteen points
 - 5. Equestrian-pedestrian-bicycle trail linkage – thirty-five points
 - 6. Farm and agricultural conservation land – five points
 - 7. Forest stewardship land – five points
 - 8. Historic landmark or archaeological site: buffer to a 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. Public recreation area – five points
 - 12. Rural open space – five points
 - 13. Rural stewardship land – five points
 - 14. Scenic resource, viewpoint, or view corridor – five points
 - 15. Significant plant or ecological site – five points
 - 16. Significant wildlife or salmonid habitat – five points
 - 17. Special animal site – three points
 - 18. Surface water quality buffer – five points, eight or ten total points
 - 19. Urban open space – five points
 - 20. Watershed protection area – five points
- C. Property qualifying for an open space category in subsection B. of this section may receive credit for additional points as follows:
 - 1. Conservation easement or historic preservation easement – eighteen points
 - 2. Contiguous parcels under separate ownership – minimal two points
 - 3. Easement and access – thirty-five points
 - 4. Public access - points dependent on level of access
 - a. Unlimited public access - five points
 - b. Limited public access because of resource sensitivity - five points

- c. Seasonal limited public access - three points
 - d. Environmental education access – three points
 - e. None or members only – zero points
5. Resource restoration – five points

D. 2020 COMPREHENSIVE PLAN POLICIES AND TEXT:

E-101 In addition to its regulatory authority, King County should use incentives to protect and restore the natural environment whenever practicable. Incentives shall be monitored and periodically reviewed to determine their effectiveness in terms of protecting natural resources.

NOTE: Monitoring of participating lands is the responsibility of both department PBRS staff and the landowner. This issue is addressed in the Resource Information document (page 4) and detailed below in Recommendation #B12.

E-112a The protection of lands where development would pose hazards to health, property, important ecological functions or environmental quality shall be achieved through acquisition, enhancement, incentive programs and appropriate regulations. The following critical areas are particularly susceptible and shall be protected in King County:

- a. Floodways of 100-year floodplains;
- b. Slopes with a grade of 40% or more or landslide hazards that cannot be mitigated;
- c. Wetlands and their protective buffers;
- d. Aquatic areas, including streams, lakes, marine shorelines and their protective buffers;
- e. Channel migration hazard areas;
- f. Critical Aquifer Recharge Areas;
- g. Fish and Wildlife Habitat Conservation Areas; and
- h. Volcanic hazard areas.

E-421 Terrestrial and aquatic habitats should be conserved and enhanced to protect and improve conditions for fish and wildlife.

NOTE: PBRS is an incentive program provided to encourage voluntary protection of open space resources and maintain high quality resource lands.

E-429 King County should provide incentives for private landowners who are seeking to remove invasive plants and noxious weeds and replace them with native plants, such as providing technical assistance or access to appropriate native plants.

NOTE: Participation in PBRs requires landowners address invasive plant and noxious weed control and removal within enrolled portions of a property. Replacement with native vegetation is also encouraged via the implementation of approved forest stewardship, rural stewardship or resource restoration plans.

E-443 King County should promote voluntary wildlife habitat enhancement projects by private individuals and businesses through educational, active stewardship, and incentive programs.

E-476 King County should identify upland areas of native vegetation that connect wetlands to upland habitats and that connect upland habitats to each other. The county should seek protection of these areas through acquisition, stewardship plans, and incentive programs such as the Public Benefit Rating System and the Transfer of Development Rights Program.

E-504 King County should protect native plant communities by encouraging management and control of nonnative invasive plants, including aquatic plants. Environmentally sound methods of vegetation control should be used to control noxious weeds.

NOTE: Lands participating in PBRs provide valuable resource protection and promote the preservation or enhancement of native vegetation. Addressing nonnative vegetation (invasive plant species), through control and eradication is a PBRs requirement.

E-449 King County shall promote retention of forest cover and significant trees using a mix of regulations, incentives, and technical assistance.

R-605 Forestry and agriculture best management practices are encouraged because of their multiple benefits, including natural resource preservation and protection.

NOTE: The implementation of an approved forest stewardship, farm management or rural stewardship plan benefits natural resources, such as wildlife habitat, stream buffers and groundwater protection, as well as fosters the preservation of sustainable resources.

E. PBRs CATEGORIES REQUESTED and DEPARTMENT RECOMMENDATIONS:

Open space resources

- Buffer to public or current use classified land

The property is abutting land owned by the City of Seattle to the east (parcel 713130-0120). The enrolling open space area is providing a buffer of native vegetation of more than fifty feet to this adjacent land, which exceeds the category's requirement. Credit for this category is recommended. King County approved award of this category.

- Public recreation area

The property is used as a community garden and recreational space and the owner provides year-round and unlimited public access. The general public may view and enjoy the small garden space in the western portion of the property and forest trails easterly throughout the property, with no barriers to access. Credit for this category is recommended. King County approved award of this category.

- Surface water quality buffer

The property contains a portion of Mapes Creek (Type 3), which bisects parcel -0100. As required by the City of Seattle's municipal code (Chapter 25.09.12), the associated riparian management area buffer width required for this section of the creek on the property is 100 feet. To be eligible for this category, the participating land must provide a buffer greater than 1.5 times that required (or 150 feet) for five points to be awarded, provide a buffer greater than two times that required (or 200 feet) for eight points to be awarded, or provide a buffer greater than three times that required (or 300 feet) for ten points to be awarded. With the owner intending to conduct restoration work where needed via the implementation of an approved resource restoration plan, a buffer of native vegetation to the west of this stream that averages more than 400 feet in width will be provided. This buffer will be more than four times the buffer required. Credit for this category is recommended. King County approved award of this category.

- Urban open space

The property is located within the City of Seattle. With the owner intending to conduct restoration work where needed via the implementation of an approved resource restoration plan, the enrolling forested area will consist primarily of native vegetation and be more than one acre in size. Credit for this category is recommended. King County approved award of this category.

- Watershed protection area

To be eligible for this category, 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. By voluntarily enrolling the property in PBRs and not pursuing development or land use that might be allowed under current zoning regulation, the owners are directly contributing to the preservation of forest and open spaces within the city limits. Retention of this urban forest will surpass this category's requirement and promote wildlife habitat, stabilize and enrich existing soils and slow runoff from precipitation, as well as provide many other resource benefits to the surrounding area and City. With the owner intending to conduct restoration work where needed via the implementation of an approved resource restoration plan, the forested area will consist primarily of native vegetation. A minimum of 1.20 acres of forest will be enrolled representing 84% of the property, which exceeds category requirements. Credit for this category is recommended. King County approved award of this category.

Bonus categories

- Unlimited public access

The property is used as a community garden and recreational space and the owner provides year-round and unlimited public access. The general public may view and enjoy

the small garden space in the western portion of the property and forest trails easterly throughout the property, with no barriers to access. Credit for this category is recommended. King County approved award of this category.

- **Resource restoration**

The owner has been working to improve the health and diversity of their open space and forest, which includes controlling invasive species and some replanting with native trees and shrubs. The owner has provided a resource restoration plan that has been approved by a program staff. Credit for this category is recommended. Award of this category may allow restoration activities to occur in the participating open space area. It is the landowner's responsibility to apply for and receive the necessary approvals from the applicable state and local governmental agencies for activities that may require a permit or approval, such as clearing and grading. It should be noted that this planting activity must be completed within a three-year period. Award of this category also requires the owner to provide to the department an annual restoration progress report for at least the first five years of participation in addition to the program's annual reporting requirements (see below, Section B. 13.), which should be sent to PBRS staff by either email or other agreed to method. King County approved award of this category.

NOTE: It is important to note that enrollment in the PBRS program requires the control and removal of invasive plant species. This issue is addressed in the Resource Information document (page 3) and below in Recommendation #B6.

CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS:

1. Approval of the subject request would be consistent with the specific purpose and intent of KCC 20.36.010.
2. Approval of the subject request would be consistent with policy E-101 of the King County Comprehensive Plan.
3. Of the points recommended, the subject request meets the mandatory criteria of KCC 20.36.100 as indicated:

Open space resources

Buffer to public or current use classified land	3
Public recreation area	5
Surface water quality buffer	10
Urban open space	5
Watershed protection area	5

Bonus categories

Unlimited public access	5
Resource restoration	5

TOTAL 38 points

PUBLIC BENEFIT RATING

For the purpose of taxation, 38 points result in 10% of market value and a 90% reduction in taxable value for the portion of land enrolled.

B. RECOMMENDATION:

APPROVE the request for current use taxation "Open space" classification with a Public Benefit Rating of 38 points, subject to the following requirements:

**Requirements for Property Participating in the
Public Benefit Rating System Current Use Assessment Program for Open Space**

1. Compliance with these requirements is necessary for property participating ("Property") in King County's Public Benefit Rating System ("PBRs"), a current use assessment program for open space. Failure to abide by these requirements can result in removal of PBRs designation and subject Property owner ("Owner") to penalty, tax, and interest provisions of RCW 84.34. King County Department of Assessments ("DoA") and King County Water and Land Resources Division, Agriculture, Forestry, and Incentives Unit, PBRs Program or its successor ("PBRs Program") may re-evaluate Property to determine whether removal of PBRs designation is appropriate. Removal shall follow the process in Chapter 84.34 RCW, Chapter 458.30 WAC and Chapter 20.36 KCC.
2. Revisions to any of these requirements may only occur upon mutual written approval of Owner and granting authority. These conditions shall apply so long as Property retains its PBRs designation. If a conservation easement acceptable to and approved by City of Seattle and King County is granted by Owner in interest to Department of Natural Resources and Parks, King County or a grantee approved by King County, these requirements may be superseded by the terms of such easement, upon written approval by PBRs Program.
3. The PBRs designation for Property will continue so long as it meets the PBRs criteria for which it was approved. Classification as open space will be removed upon a determination by PBRs Program that Property no longer meets PBRs criteria for which it was approved. A change in circumstances, which diminishes the extent of public benefit from that approved by City of Seattle and King County Council in the open space taxation agreement, will be cause for removal of the PBRs designation. It is Owner's responsibility to notify DoA and PBRs Program of a change in Property circumstance, which may impact PBRs participation.

4. When a portion of Property is withdrawn or removed from the program, the remaining Property shall be re-evaluated by PBRs Program and DoA to determine whether it still meets the criteria for PBRs categories as approved.
5. Notwithstanding the provisions of Section 14, tree(s) posing a hazard to a structure, road or property access may be removed from Property, provided that Owner shall first notify the PBRs Program prior to taking such action. Native vegetation must be introduced for any tree(s) removed and must be planted within a reasonable location of where the tree(s) previously existed. It is Owner's responsibility to apply for and receive any necessary consent from applicable state and local governmental agencies for activities that may require a permit or approval.
6. If an area of Property becomes or has become infested with noxious weeds or non-native species, Owner may be required to submit a control and enhancement plan to PBRs Program in order to remove such vegetation and, if necessary, replace with native vegetation.
7. If it is determined by PBRs Program that Property vegetation near structures is prone to wildland fire and poses a fire hazard, management activities as allowed under KCC 16.82.051 may be implemented as long as those activities do not cause significant adverse impact to the resource values of awarded PBRs categories. Prior to undertaking any wildfire risk reduction activities on Property, a summary of any proposed work must first be submitted to and approved by PBRs Program.
8. There shall be no motorized vehicle driving or parking allowed on Property, except for medical, public safety or police emergencies, or for an approved management activity (such as forestry, farm, or restoration activities) detailed in an approved plan.
9. Grazing of livestock is prohibited unless Property is receiving credit for the farm and agricultural conservation land or resource restoration PBRs categories. In those cases, grazing may occur in areas being farmed as defined in the approved farm management plan or to be restored as defined in the approved resource restoration plan.
10. For Property receiving credit for ecological enhancement land, farm and agricultural conservation land, forest stewardship land, rural stewardship land, or resource restoration, activities that are defined in associated approved plan(s) shall be permitted as long as those activities do not cause significant adverse impact to the resource values of other awarded PBRs categories.
11. Passive recreational use and maintenance of associated improvements shall be permitted on Property receiving credit for public recreation area, active trail linkage, equestrian-pedestrian-bicycle trail linkage, or public access PBRs categories. Those uses and associated maintenance are allowed as long as they do not conflict with restrictions imposed by any of the awarded PBRs categories.

12. Public access shall be permitted upon any area of Property that is designated for public access.
13. Owner of Property participating in PBRs may be required to submit a monitoring report on an annual or less frequent basis as requested by the PBRs Program. This report must include a brief description of how Property still qualifies for each awarded resource category. It must also include photographs from established points on Property and any observations by Owner. If requested, Owner must submit this report to the PBRs Program by email, through the PBRs monitoring form provided on the PBRs Program's website, or by other mutually agreed upon method annually by December 31 or as directed by the PBRs Program. An environmental consultant need not prepare this report.
14. No alteration of Property or resources shall occur without prior written approval (such as an approved plan) by PBRs Program, except for selective cutting for personal firewood, maintaining areas for approved passive recreational uses (such as walking or horseback riding trails) or for removal of non-native species. **Any unapproved alteration may constitute a departure from an approved open space use and be deemed a change of use, and subject Owner to the additional tax, interest, and penalty provisions of RCW 84.34.080.** "Alteration" means any human-induced action that adversely impacts the existing condition of Property or resources including, but not limited to, the following:
 - a. erecting structures;
 - b. grading;
 - c. filling;
 - d. dredging;
 - e. channelizing;
 - f. modifying land or hydrology for surface water management purposes;
 - g. cutting, pruning, limbing or topping, clearing, mowing, or removing native vegetation;
 - h. introducing non-native species (as defined in KCC 21A.06.790);
 - i. applying herbicides or pesticides or any hazardous or toxic substance, without prior written approval;
 - j. discharging pollutants except for stormwater;
 - k. paving or application of gravel;
 - l. storing or dumping equipment, construction materials, garbage, vehicles, household supplies, or compost;
 - m. engaging in any other activity that adversely impacts existing native vegetation, hydrology, wildlife, wildlife habitat, or awarded program categories.
15. Participation in PBRs does not exempt Owner from obtaining any required permit or approval for activity or use on Property.

TRANSMITTED to the parties listed hereafter:

Asia Tail, applicant representative

Karina Bull, Legislative Analyst, Seattle City Council, Central Staff

Elenore Bonyeau, King County Department of Assessments