Lish Whitson LEG Current Use 2023 ORD 1 **CITY OF SEATTLE** ORDINANCE 126809 2 120559 3 COUNCIL BILL 4 5 AN ORDINANCE relating to current use taxation; approving applications for current use taxation of properties located 4200 Baker Avenue NW and 2317 S Norman Street under 6 7 the King County Public Benefit Rating System. 8 9 WHEREAS, the King County Department of Natural Resources and Parks has forwarded two 10 applications to the City Council for classification under the King County Public Benefit 11 Rating System (PBRS); and 12 WHEREAS, GROW, a non-profit corporation, has applied for PBRS rating for open space on 13 property that they own located at 4200 Baker Avenue NW (E22CT021S) and 2317 S 14 Norman Street (E22CT030S); and 15 WHEREAS, the PBRS is administered in accordance with RCW 84.34.037, chapter 458-30 16 WAC, and King County Code Chapter 20.36 providing for assessment practices to reflect 17 current use of property, rather than "highest and best use," as an incentive for property 18 owners to maintain open space; and 19 WHEREAS, RCW 84.34.037(1) states that an application for PBRS shall be acted upon after 20 public hearings and affirmative acts by the county and city legislative bodies affirming 21 the entirety of an application without modification or both bodies affirm an application 22 with identical modifications; and 23 WHEREAS, the Seattle City Council held a public hearing on the applications on May 3, 2023; 24 and

	Lish Whitson LEG Current Use 2023 ORD D1			
1	Section 2. This ordinance approving applications for current use taxation pursuant to			
2	chapter 84.34 RCW, and not subject to mayoral approval or disapproval, shall take effect and be			
3	in force 30 days from and after its passage and approval by the City Council.			
4	Passed by the City Council the 9th day of May, 2023,			
5	and signed by me in open session in authentication of its passage this day of			
6	, 2023.			
7	Debora Juney President of the City Council			
9	Filed by me this 9th day of May , 2023.			
10	· An 2			
11	Anne Frantilla, Interim City Clerk			
12	(Seal)			
13				
14				
15	Attachments:			
16 17	Attachment 1 – King County Department of Natural Resources and Parks (DNRP) report on application E22CT021S			
18 19	Attachment 2 – DNRP report on application E22CT030S			

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)

May 3, 2023

APPLICANT: GROW, Inc. File No. E22CT021S

A. GENERAL INFORMATION:

1. Owner: GROW, Inc.

PO Box 19748

Seattle, WA 98109

2. Property location: 4200 Baker Avenue NW

Seattle, WA 98107

3. Zoning: NR3

4. STR: NE-13-25-03

5. PBRS categories requested by applicant:

Open space resources

*Public recreation area

Bonus categories

- *Unlimited public access
- *Conservation easement or historic easement
- *Easement and access

NOTE: *Staff recommends credit be awarded for these PBRS categories. 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 will hear this application on May 11, 2023.

6. Parcel: 661000-0465

Total acreage: 0.13
Requested PBRS: 0.13
Home site/excluded area: 0.00
Recommended PBRS: 0.13

NOTE: The portion recommended for enrollment in PBRS is the entire property. 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 NR3 and LR1.
- 2. Development of the subject property and resource characteristics of open space area: The property contains a community p-patch garden (known as Hazel Heights), with walking paths, a cistern and tool shed. The open space consists of the entire property.
- 3. Site use: The property is used as a community garden.
- 4. Access: The property is accessed from Baker Avenue.
- 5. Appraised value for 2022 (based on Assessor's information dated 3/17/2023):

Parcel #661000-0465	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$810,000	\$0	\$810,000
Tax applied	\$6,576	\$0	\$6,576

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. Public recreation area five points
 - 2. Aquifer protection area five points
 - 3. Buffer to public or 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 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. 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
- 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
 - 2. Additional surface water quality buffer three or five points
 - 3. Contiguous parcels under separate ownership two points
 - 4. Conservation easement of historic easement fifteen points
 - 5. Public access points dependent on level of access
 - a. Unlimited public access five points
 - b. Limited public access sensitive areas five points
 - c. Environmental education access three points
 - d. Seasonal limited public access three points
 - e. None or members only zero points
 - 6. Easement and access thirty-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 #B11.
- **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 resource

• Public recreation area

The property is used as a community p-patch. Gardeners actively use the p-patch and the general public may view and enjoy the garden from the street or by walking through. Credit for this category is recommended.

Bonus categories

• <u>Unlimited public access</u>

The property is used as a community p-patch and the owner provides year-round and unlimited public access. Gardeners actively use the p-patch and the general public may view and enjoy the garden from the street or by walking through. Credit for this category is recommended.

- Conservation easement or historic easement
 - The landowner worked with the City of Seattle in 2004 to establish a conservation easement (recording #20040816002896) for the property, which protects valuable recreational resources in perpetuity. Credit for this category is recommended.
- Easement and access
 - The property qualifies for an open space resource category (public recreation area), provides unlimited public access and has a conservation easement (recording #20040816002896) in place in perpetuity. Credit for this category is recommended.

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 #B7.

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 resource	
Public recreation area	5
Bonus categories	
Unlimited public access	5
Conservation easement or historic easement	18
Easement and access	35

TOTAL 63 points

PUBLIC BENEFIT RATING

For the purpose of taxation, 63 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 63 points, subject to the following requirements:

Requirements for Property Enrolled in the Public Benefit Rating System Current Use Taxation Program

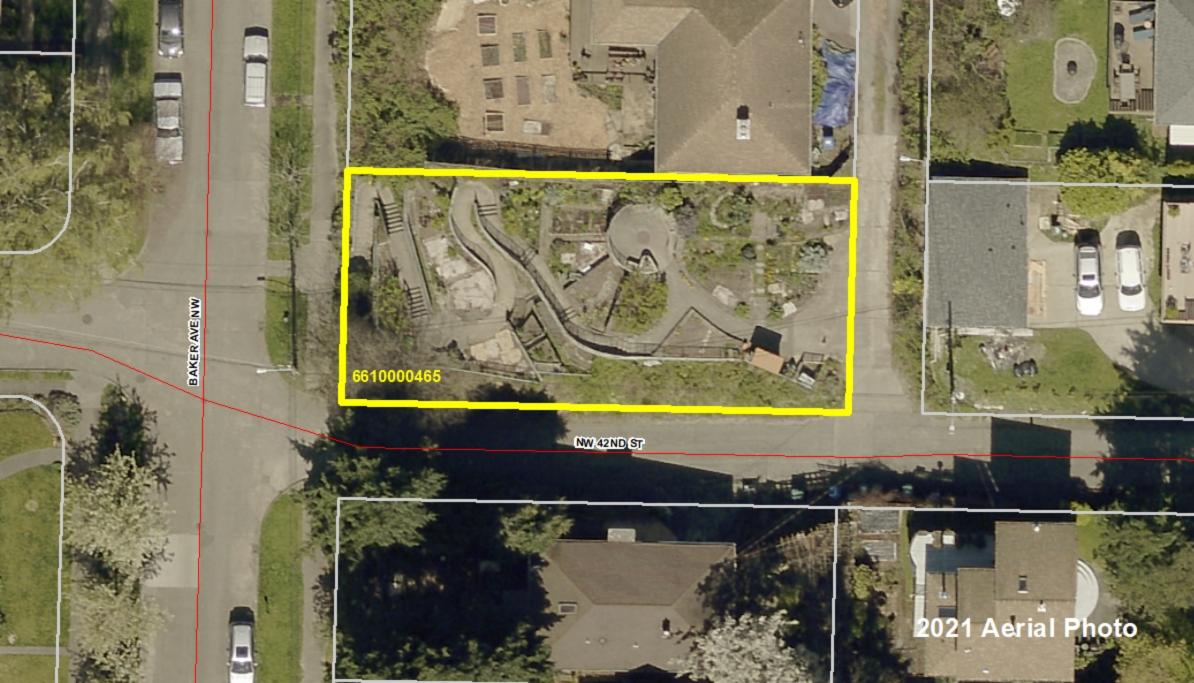
1. Compliance with these requirements is necessary to continue to receive the tax benefits from the King County Public Benefit Rating System (PBRS) current use taxation program for the property enrolled in the program (Property). Failure to abide by these requirements can result in removal of current use designation and subject the property owner (Owner) to the penalty, tax, and interest provisions of RCW 84.34 and assessment at true and fair value. The King County Department of Assessments (DoA) and the Water and Land Resources Division, Director's Office, Agriculture, Forestry and Incentives Unit (AFI) or its successor may re-evaluate the Property to determine whether removal of the open space designation is appropriate. Removal shall follow the process in RCW 84.34.108.

- 2. Revisions to these requirements may only occur upon mutual written approval of the Owner and granting authority. These conditions shall apply so long as the Property retains its open space designation. If a conservation easement acceptable to and approved by King County is granted by the Owner or the Owner's successors in interest to the 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 King County.
- 3. The open space classification for this Property will continue so long as it meets the open space purposes for which it was initially approved. Classification as open space will be removed upon a determination by King County that the Property no longer meets the open space purposes for which it was initially approved. A change in circumstances which diminishes the extent of public benefit from that approved by the King County Council in the open space taxation agreement will be cause for removal of the current use assessment classification. It is the Owner's responsibility to notify the DoA and the AFI Unit or its successor of a change in circumstance with regard to the Property.
- 4. When a portion of the open space Property is withdrawn or removed from the program, the AFI Unit or its successor and the DoA shall re-evaluate the remaining Property to determine whether it may continue to qualify under the program. If the remaining portion meets the criteria for priority resources, it may continue under current use taxation.
- 5. Except as provided for in sections 6 and 7 below, no alteration of the open space land or resources shall occur without prior approval by the AFI Unit or its successor. Any unapproved alteration may constitute a departure from an approved open space use and be deemed a change of use, and subject the Property 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 the open space Property or resources including but not limited to the following: (Walking, horseback riding, passive recreation or actions taken in conjunction with a resource restoration plan, or other similar approved activities are permitted.)
 - 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, planting, introducing, relocating or removing vegetation, however, selective cutting may be permitted for firewood;
 - h. applying herbicides or pesticides or any hazardous or toxic substance;
 - i. discharging pollutants excepting stormwater;
 - j. paving, construction, application of gravel;
 - k. storing of equipment, household supplies, play equipment, or compost;
 - 1. engaging in any other activity that adversely impacts the existing vegetation, hydrology, wildlife, wildlife habitat, or other open space resources.

- 6. Notwithstanding the provisions of Section 5 trees posing a hazard to structures or major roads may be removed. Any trees removed must be replaced.
- 7. If an area of the Property becomes or has become infested with noxious weeds, the Owner may be required to submit a control and enhancement plan to the AFI Unit or its successor in order to remove such weeds. If an area of the Property becomes or has become invaded by non-native species, the Owner may be required to submit, or may voluntarily submit, an enhancement plan to the AFI Unit or its successor, in order to replace such species with native species or other appropriate vegetation.
- 8. There shall be no motorized vehicle driving or parking allowed on the open space Property, except for medical, public safety or police emergencies.
- 9. Grazing of livestock is prohibited on the open space Property.
- 10. Public access shall be permitted upon any area of the open space Property that is designated for public access.
- 11. 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.
- 12. Enrollment in PBRS does not exempt the Owner from obtaining any required permit or approval for activity or use on the Property.

TRANSMITTED to the parties listed hereafter:

Eric Todderud, applicant representative Lish Whitson, Legislative Analyst, Seattle City Council, Central Staff Elenore Bonyeau, King County Department of Assessments



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)

May 3, 2023

APPLICANT: GROW, Inc. File No. E22CT030S

A. GENERAL INFORMATION:

1. Owner: GROW, Inc.

PO Box 19748 Seattle, WA 98109

2. Property location: 2317 S Norman Street

Seattle, WA 98144

3. Zoning: LR1

4. STR: SW-04-24-03

5. PBRS categories requested by applicant:

Open space resources

*Public recreation area Equestrian-pedestrian-bicycle trail linkage Significant plant or ecological site Urban open space

Bonus categories

*Unlimited public access

*Conservation easement or historic easement

*Easement and access

NOTE: *Staff recommends credit be awarded for these PBRS categories. 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 will hear this application on May 11, 2023.

6. Parcel: 765860-0065

Total acreage: 0.07
Requested PBRS: 0.07
Home site/excluded area: 0.00
Recommended PBRS: 0.07

NOTE: The portion recommended for enrollment in PBRS is the entire property. 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 LR1.
- 2. Development of the subject property and resource characteristics of open space area: The property contains a community p-patch garden (known as Judkins Park), with walking paths and tool shed. The open space consists of the entire property.
- 3. Site use: The property is used as a community garden.
- 4. Access: The property is accessed from S Norman Street.
- 5. Appraised value for 2022 (based on Assessor's information dated 3/17/2023):

Parcel #765860-0065	Land	<u>Improvements</u>	<u>Total</u>
Assessed value	\$471,000	\$0	\$471,000
Tax applied	\$3,824	\$0	\$3,824

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. Public recreation area five points
 - 2. Aquifer protection area five points
 - 3. Buffer to public or 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 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. 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
- 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
 - 2. Additional surface water quality buffer three or five points
 - 3. Contiguous parcels under separate ownership two points
 - 4. Conservation easement of historic easement fifteen points
 - 5. Public access points dependent on level of access
 - a. Unlimited public access five points
 - b. Limited public access sensitive areas five points
 - c. Environmental education access three points
 - d. Seasonal limited public access three points
 - e. None or members only zero points
 - 6. Easement and access thirty-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 #B11.
- **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

- Public recreation area
 - The property is used as a community p-patch. Gardeners actively use the p-patch and the general public may view and enjoy the garden from the street or by walking through. Credit for this category is recommended.
- Equestrian-pedestrian-bicycle trail linkage
 - In order to be eligible for this category, a recorded trail easement must be located on the property. In addition, the property owner must allow the public to use such a trail as an off-road trail linkage for equestrian, pedestrian or other nonmotorized uses or to provide a trail link from a public right of way to a recognized trail system. Credit for this category cannot be recommended.
- Significant plant or ecological site
 - Qualification for this category requires the existence of a rare plant species or ecosystem identified by the Washington Department of Natural Resources' Natural Heritage Program, existence of which must be confirmed by an expert. Although a community garden, such a species or ecosystem does not exist on the property. Credit for this category cannot be recommended.

• Urban open space

In order to be eligible for this category, a property must be located within the urban growth area and be enrolling 0.50 acres or more of natively vegetated open space. The property is located inside of the urban growth area but consists of a maintained p-patch garden. Credit for this category cannot be recommended.

Bonus categories

• <u>Unlimited public access</u>

The property is used as a community p-patch and the owner provides year-round and unlimited public access. Gardeners actively use the p-patch and the general public may view and enjoy the garden from the street or by walking through. Credit for this category is recommended.

• Conservation easement or historic easement

The landowner worked with the City of Seattle in 2002 to establish a conservation easement (recording #20020201002543) for the property, which protects valuable recreational resources in perpetuity. Credit for this category is recommended.

• Easement and access

The property qualifies for an open space resource category (public recreation area), provides unlimited public access and has a conservation easement (recording #20020201002543) in place in perpetuity. Credit for this category is recommended.

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 #B7.

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	
Public recreation area	5
Equestrian-pedestrian-bicycle trail linkage	0
Significant plant or ecological site	0
Urban open space	0
Bonus categories	
Unlimited public access	5
Conservation easement or historic easement	18

TOTAL 63 points

PUBLIC BENEFIT RATING

For the purpose of taxation, 63 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 63 points, subject to the following requirements:

Requirements for Property Enrolled in the Public Benefit Rating System Current Use Taxation Program

- 1. Compliance with these requirements is necessary to continue to receive the tax benefits from the King County Public Benefit Rating System (PBRS) current use taxation program for the property enrolled in the program (Property). Failure to abide by these requirements can result in removal of current use designation and subject the property owner (Owner) to the penalty, tax, and interest provisions of RCW 84.34 and assessment at true and fair value. The King County Department of Assessments (DoA) and the Water and Land Resources Division, Director's Office, Agriculture, Forestry and Incentives Unit (AFI) or its successor may re-evaluate the Property to determine whether removal of the open space designation is appropriate. Removal shall follow the process in RCW 84.34.108.
- 2. Revisions to these requirements may only occur upon mutual written approval of the Owner and granting authority. These conditions shall apply so long as the Property retains its open space designation. If a conservation easement acceptable to and approved by King County is granted by the Owner or the Owner's successors in interest to the 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 King County.
- 3. The open space classification for this Property will continue so long as it meets the open space purposes for which it was initially approved. Classification as open space will be removed upon a determination by King County that the Property no longer meets the open space purposes for which it was initially approved. A change in circumstances which diminishes the extent of public benefit from that approved by the King County Council in the open space taxation agreement will be cause for removal of the current use assessment classification. It is the Owner's responsibility to notify the DoA and the AFI Unit or its successor of a change in circumstance with regard to the Property.

- 4. When a portion of the open space Property is withdrawn or removed from the program, the AFI Unit or its successor and the DoA shall re-evaluate the remaining Property to determine whether it may continue to qualify under the program. If the remaining portion meets the criteria for priority resources, it may continue under current use taxation.
- 5. Except as provided for in sections 6 and 7 below, no alteration of the open space land or resources shall occur without prior approval by the AFI Unit or its successor. Any unapproved alteration may constitute a departure from an approved open space use and be deemed a change of use, and subject the Property 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 the open space Property or resources including but not limited to the following: (Walking, horseback riding, passive recreation or actions taken in conjunction with a resource restoration plan, or other similar approved activities are permitted.)
 - 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, planting, introducing, relocating or removing vegetation, however, selective cutting may be permitted for firewood;
 - h. applying herbicides or pesticides or any hazardous or toxic substance;
 - i. discharging pollutants excepting stormwater;
 - j. paving, construction, application of gravel;
 - k. storing of equipment, household supplies, play equipment, or compost;
 - 1. engaging in any other activity that adversely impacts the existing vegetation, hydrology, wildlife, wildlife habitat, or other open space resources.
- 6. Notwithstanding the provisions of Section 5 trees posing a hazard to structures or major roads may be removed. Any trees removed must be replaced.
- 7. If an area of the Property becomes or has become infested with noxious weeds, the Owner may be required to submit a control and enhancement plan to the AFI Unit or its successor in order to remove such weeds. If an area of the Property becomes or has become invaded by non-native species, the Owner may be required to submit, or may voluntarily submit, an enhancement plan to the AFI Unit or its successor, in order to replace such species with native species or other appropriate vegetation.
- 8. There shall be no motorized vehicle driving or parking allowed on the open space Property, except for medical, public safety or police emergencies.
- 9. Grazing of livestock is prohibited on the open space Property.

- 10. Public access shall be permitted upon any area of the open space Property that is designated for public access.
- 11. 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.
- 12. Enrollment in PBRS does not exempt the Owner from obtaining any required permit or approval for activity or use on the Property.

TRANSMITTED to the parties listed hereafter:

Eric Todderud, applicant representative Lish Whitson, Legislative Analyst, Seattle City Council, Central Staff Elenore Bonyeau, King County Department of Assessments

