

**Department of Permitting and Environmental Review (Permitting)**

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## **Tax Incentive for Preserving Public Trails on Private Property**

**• FREQUENTLY ASKED QUESTIONS •**

*Visit the Permitting Web site at  
[www.kingcounty.gov/permits](http://www.kingcounty.gov/permits)  
for more information*

Permitting Customer  
Information Bulletin #**48**

King County Permitting has created customer information bulletins to inform the general public about the effect of codes and regulations on their projects. These bulletins are not intended to be complete statements of all laws and rules and should not be used as substitutes for them. If conflicts and questions arise, current codes and regulations are final authority. Because the codes and regulations may be revised or amended at any time, consult King County staff to be sure you understand all requirements before beginning work. It is the applicant's responsibility to ensure that the project meets all requirements of applicable codes and regulations.

For alternate formats, call 206-296-6600.

Did you know you could be eligible for a property tax reduction by having a trail on your property that is accessible to the general public?

### **THE PUBLIC BENEFIT RATING SYSTEM – tax savings for voluntary resource protection**

The Public Benefit Rating System (PBRs) offers an incentive for landowners to preserve open space resources on private property in King County by providing a tax reduction. Once formally enrolled, participating land 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 (as described in King County Code, Chapter 20.36).

Enrollment in the PBRs program is available to any landowner who is able to provide voluntary protection to qualifying open space resources on their property beyond what is required by existing regulation. The enrolling area must contain an identified PBRs open space resource and must have the potential for use or development that will be restricted by its enrollment in the program. Please see the PBRs Resource Information document available online for more information on program requirements ([www.kingcounty.gov/incentives](http://www.kingcounty.gov/incentives)).

### **TRAIL PRESERVATION AND PBRs – three ‘paths’ to tax savings**

One type of open space resource that can qualify a property for enrollment in PBRs is a publically used trail. Qualification requires that the trail be available to the general public and that no barriers exist for its use. Public access is required and intended only on the portion of the property containing the trail as it relates to PBRs.

There are three PBRs resource categories that acknowledge a landowner's commitment to the preservation of a publically used trail. Each category requires different criteria be met as summarized below:

### **Active trail linkage**

To qualify for this category, a property must have a trail that provides a connection between a trail within the county's regional trails system and a local or regional attraction or point of interest. Users groups may include equestrians, pedestrians, bicyclists and other non-motorized users. 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. The property owner must enter into an agreement with the county to grant access to the general public and address improvements to the trail, which could include pavement or soft-surface trails and maintenance.

### **Equestrian-pedestrian-bicycle trail linkage**

To qualify for this category, a property must have a trail that provides a link from/to an existing trail system. The trail linkage must be available for use by the general public and users may include equestrians, pedestrians, bicyclists and other non-motorized users. To be eligible under this category, the owner must provide a recorded trail easement held by an appropriate public or private entity. In addition to the portion of the property encompassing the trail easement, the property's adjacent land used for farming, such as pasture, barn or stable area and any corral or paddock may be included as part of the enrolling acreage, if an approved and implemented farm management plan is provided. Additional areas of the property used for trail use parking and natively vegetated trail buffers (such as forest) may also be included.

### **Public recreation area**

To qualify for this category as a trail, a property must have a trail that complements and extends an existing trail used by the general public. The trail must be identified by the responsible agency within whose jurisdiction the property is located as meeting the definition of a public recreation area and be open to use by the general public or specific public user groups. Unlike the other two PBRs trail categories, this category does not require the execution of a specific formal agreement or recorded trail easement.

*(The use of motorized vehicles is prohibited on trails receiving a tax reduction for these categories, except for maintenance or for medical, public safety or police emergencies. 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 enrolled under these three categories).*

### **PBRs ENROLLMENT AND WITHDRAWAL – what you need to know**

A property is formally enrolled in PBRs following a 4-6 month approval process, which begins with the submittal of an application and fee. Participation in PBRs begins with the recording of an open space agreement signed by the land owner(s) and King

County. There is no set end date to a property's enrollment in the program. However, if a change of use occurs on the enrolled land that disqualifies it or a participant no longer wishes to take part in the program, all or a portion of enrolled area of the property can be removed or withdrawn. In this case, the owner would be responsible for paying a compensating tax, which is calculated by determining 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 (the savings) 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 Department of Assessments, the 20% penalty is excused.

**MORE INFORMATION AND PROGRAM CONTACTS**

For more on King County's Public Benefit Rating System, additional program information and application materials can be found at [www.kingcounty.gov/incentives](http://www.kingcounty.gov/incentives). If you have further questions about how having a public trail on your property could result in a property tax reduction by participating in PBRS, please contact PBRS staff at 206-477-4643.