Public Benefit Rating System

APPLICATION

King County
Department of Natural Resources and Parks
Water and Land Resources Division
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 category as described in King County’s Public Benefit Rating System Resource Information document (www.kingcounty.gov/incentives). 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 A-6).

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.

FILING YOUR APPLICATION

Please read the Public Benefit Rating System Resource Information document before filling out your application (www.kingcounty.gov/incentives). To qualify for a resource category, your property must meet the requirements of that category.

Where to File Your Application: King County Water and Land Resources Division. It may be filed in person (open M-F 8:30 a.m. - 4:30 p.m., except holidays) or postmarked no later than the annual deadline and sent to:

King County WLRD
PBRS Program
201 South Jackson Street, Suite 600
Seattle, WA  98104-3855

Annual Deadline: December 31st

Fee: $620. This non-refundable fee must be paid by check for the full amount and made payable to the King County Office of Finance.

Questions: PBRS staff will evaluate property eligibility and are available to answer questions. If your property is within a city, you may also wish to contact city staff prior to completion of this application form.

Alternate Format Available
TTY Relay: 771
APPLICATION PACKET

Your application must include an original and four copies of each of the following documents:

☑️ Application Form:
  Please complete the entire application form accurately and neatly. Page A-2 must be notarized and signed by each owner.

☑️ Legal description of parcel:
  Provide the legal description for each parcel applying. An abbreviated legal description is adequate and may be obtained from your deed or your tax statement. Using your parcel number, this description can also be found on the Assessor’s web site under “eReal Property” at www.kingcounty.gov/Assessor.aspx.

☑️ Site plan map:
  Provide a site plan map for the property. This map illustrates what portion of your land you wish to enroll in PBRS and should detail where improvements are or will be located. Your best approximation is all that is needed; no formal survey is required. PBRS staff will confirm delineation of enrolled and excluded areas as part of the application review process.

Details of your site plan: On a copy of a King County Assessor’s map or other scaled map with parcel number and measurements (please see the example of Site Map on page 5):

- As accurately as possible provide the dimensions and location of the area to be excluded from PBRS, in relation to the property’s boundary lines
- Indicate location and dimensions of improvements (house, yard, septic field, driveway, well, etc.) and roads
- Indicate location of any physical characteristics of the property (creek, wetland, cliff, ravine, etc.)

☑️ Additional documents:

- Letters of support by users: required if applying for a public access category
- Management or stewardship plan: required if applying for the farm and agricultural conservation land, forest stewardship land, resource restoration, or rural stewardship category
- Photographs, documents, sketches or other documents may be submitted as support for the application

Additional information may be requested by staff during review of an application.
PBRS CLARIFICATIONS and the REVIEW PROCESS

Please know this application is not intended to be a test of your PBRS knowledge. Your enrollment is not based on how well questions are answered or if supporting information is absent at the time the application is filed. During staff’s review of the application revisions can be made, including receipt of additional documentation such as a stewardship or management plan. PBRS staff are advocates for your property’s participation and will help enroll whatever qualifying portion of your property you desire. Upon enrollment, it’s hopeful a participant will completely understand their participation status and enjoy the benefits this program offers.

PBRS is a complex program that is easily misunderstood. Because of this, there are several reoccurring questions:

- **“Will I see a reduction on my entire tax bill?”** PBRS only reduces the land value for the portion of a property participating. Most properties have a home and can’t enroll the entire parcel, which means the improvement value (home) and the value of the land excluded from the program do not receive a tax reduction. Most properties receive a reduction that ranges from $700-$2500 each year—a savings that depends on the land’s value and level of PBRS qualification.

- **“Do I have to reapply each year?”** Once enrolled you’re in. However, if you wish to improve your enrollment status (increase points and/or PBRS acreage), then you do need to reapply.

- **“I heard I can withdraw after ten years and owe nothing back.”** If any portion of the PBRS land is withdrawn or removed, then the owner will owe back the most recent 7-year savings received on that area (interest will apply and maybe penalty as well).

- **“Will county staff or the public now be coming on my property?”** Enrollment in PBRS does not mean your land must be accessible to the general public (unless of course you’re receiving PBRS credit for access). PBRS staff will schedule a visit to monitor your participation status, but otherwise enrollment does not provide any additional access permissions.

- **“Can I enroll just my wetland area, since I can’t do anything with it anyway?”** In a word, no. Enrolled PBRS land is land that provides additional resource protection beyond what’s required. Participants voluntarily restrict the activities/uses that might impact a resource, and offer more protection than existing regulations. This additional protection is what justifies the tax reduction.

- **“Can I remove a tree in the open space area that’s about to fall on my house?”** Health and safety come first, so the answer is yes as it relates to the PBRS program and allowable uses. We suggest a photo be taken before removal, then contact the agency responsible for clearing permits, perhaps consult with an arborist, and then contact PBRS staff.
• “Am I allowed to walk on my land once it’s enrolled in the program?” Yes, outside of sensitive areas (wetlands, creeks, required buffer areas, etc) or other restricted areas, the use of foot paths/trails isn’t restricted by participating in PBRS. Simply put; we hope you enjoy your land and that you continue to be good stewards of your property.

Participation in PBRS requires approval by the King County Council (and city council if applicable). It will take approximately 4-6 months for your application to be acted on by the council. Applying this year (2019) will result in a reduction in your 2020 valuation (if your application is approved), which means your tax savings will begin in 2021.

Once we receive your application the following actions will occur prior to enrollment in PBRS:

- Review of your PBRS application and property information
- **Site visit** for resource/property analysis *(staff will work with you to schedule this visit)*
- Review and approval of a **forest stewardship, farm management, rural stewardship, or resource restoration plan** *(plans are needed only for the four PBRS categories that require a plan - staff review plans to ensure they meet program requirements)*
- PBRS staff report/recommendation presented at a scheduled **public hearing** *(If your property is located in the unincorporated area, then this hearing is held before the King County Hearing Examiner. If your property is located in a city, then two hearings are held; one by the city and a separate hearing by a committee of the county council.)*
- **Affirmative action/approval required for enrollment in PBRS** *(If your property is located in the unincorporated area, then only King County Council’s action on the Examiner’s report is needed. If your property is located in a city, then affirmative action of three city council members and three county council committee members is needed – both the city and county must approve the application for enrollment to take place)*
- County Council approval *(or city/committee approval)* allows for the execution of an **Open Space Taxation Agreement**
- Staff completes legal description and final administrative actions
- **Formal enrollment occurs once the signed Open Space Taxation Agreement is recorded.**
**Open Space** (9.10 acres) – Diverse natural vegetation, includes firs, cedars, alders, cottonwoods, salal, ferns, salmon berry and other native species. Blackberry bushes growing along western property boundary. Several large snags are located in the SW corner.

**HOME SITE** (1.57 acres) – house, garage, garden, lawn, yard, landscaping, driveway, septic and sewer.

**Type F stream**

**SCALE:** 1 inch = 100 feet
PUBLIC BENEFIT RATING SYSTEM
Application

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

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

1. NAME of APPLICANT: ________________________________________________
   Day Phone: __________ Evening Phone: __________ Email: ________________

2. MAILING ADDRESS of APPLICANT: ____________________________________

3. PROPERTY ADDRESS: ________________________________________________
   Is the property located in an incorporated city? Yes _____ City: __________ No _____
   From what road is the property accessed? ________________________________

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

5. APPLICANT’S INTEREST in PROPERTY: Owner   Yes ________ No ________
   Purchasing through contract Yes ________ No ________
   Other ________ Explain ___________________________________________________________________________________

6. PARCEL NUMBER and ACREAGE:

   Tax Assessor Parcel #   Total Acres in Parcel   Acres Requested for PBRS
   a. ____________________  _________________       ________________
   b. ____________________  _________________       ________________
   c. ____________________  _________________       ________________
   TOTAL  __________________  __________________     __________________

County use only: _______________________________________________________

Date Received ________________________ File NO. __________________________
**AFFIRMATION**

As owner(s) of the land described above, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).

______________________  ______________________
Print Name                      Signature

______________________  ______________________
Print Name                      Signature

State of Washington
County of ______________________

Subscribed and affirmed to before me this _________ day of __________, ________

______________________  ______________________
Notary’s Signature                      My Appointment Expires

**Statement Of Additional Tax, Interest, And Penalty Due Upon Removal Of Classification**

1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:

(a) The difference between the property tax paid as “Open Space Land” and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus

(b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes.
(c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use except through compliance with the property owner’s request for withdrawal process, or except as a result of those conditions listed in (2) below.

2. The additional tax, interest, and penalty specified in (1) above shall not be imposed if removal resulted solely from:

(a) Transfer to a government entity in exchange for other land located within the State of Washington.
(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power.
(c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
(d) Official action by an agency of the State of Washington or by the county or city where the land is located disallows the present use of such land.
(e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
(f) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (See RCW 84.34.108(6)(f)).
(g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e) (farm homesite).
(h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
(i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
(j) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
(k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on a death certificate is the date used.
(l) The discovery that the land was classified in error through no fault of the owner.
I. GENERAL

A. Describe all present and proposed uses within the PBRS area (participating area). Uses might include enjoyment of paths/trails, bird watching, forestry, farm activities or simply staying out of the open space. Please attach additional sheets if necessary.

________________________________________________________________________

________________________________________________________________________

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________________________________________________________________________

B. Describe all existing improvements on the property (excluded area). This would include home, driveway, road, drainage system, well, yard, landscaping, garden and other personal-use areas. Please attach additional sheets if necessary.

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

C. Describe all potential or planned improvements and where they might be located on the property. Excluding an area now that might be later developed, such as a future home site, should be considered, but is not required. Please attach additional sheets if necessary.

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D. Is the land subject to lease or other agreements (such as CCR’s, utility, natural or native growth protection, conservation, trail, or road easement) that may limit the property’s use or development?

Yes _____ No _____

If “yes”, then what type of lease/agreement/easement is it? _______________________

Please attach copies of all leases, options, easements or any other such agreements.
II. RESOURCE INVENTORY/PBRS Categories

Property may receive points as indicated for an open space resource or bonus category listed below. On page A-7, please provide justification for each category requested (refer to the Public Benefit Rating System Resource Information document found at www.kingcounty.gov/incentives).

Open Space Resources

1. Public recreation area - 5 points
2. Aquifer protection area - 5 points
3. Buffer to public or current use classified land - 3 points
4. Equestrian-pedestrian-bicycle trail linkage - 35 points
5. Active trail linkage - 15 or 25 points
6. Farm and agricultural conservation land - 5 points
7. Forest stewardship land - 5 points
8. Historic landmark or archaeological site: buffer to a designated site - 3 points
9. Historic landmark or archaeological site: designated site - 5 points
10. Historic landmark or archaeological site: eligible site - 3 points
11. Rural open space - 5 points
12. Rural stewardship land - 5 points
13. Scenic resource, viewpoint or view corridor - 5 points
14. Significant plant or ecological site - 5 points
15. Significant wildlife or salmonid habitat - 5 points
16. Special animal site - 3 points
17. Surface water quality buffer - 5 points
18. Urban open space - 5 points
19. Watershed protection area - 5 points

= total open space resource points

Bonus Categories

1. Resource restoration - 5 points
2. Additional surface water quality buffer - 3 or 5 points
3. Contiguous parcels under separate ownership – minimal 2 points
4. Conservation easement or historic easement - 15 points
5. Public access – points depend on type and frequency of access allowed
   Unlimited public access - 5 points
   Limited public access because of resource sensitivity - 5 points
   Environmental education access - 3 points
   Seasonally limited public access - 3 points
   None or members only - 0 points
6. Easement and access - 35 points

= total bonus category points

= Total of open space resource and bonus category points results in a Public Benefit Rating (see valuation schedule on page A-6)
If public access points are requested, please list the user group(s) presently allowed access to the property. For what purpose does the public use the property? Please attach documentation that supports this type of use, such as letters from user groups. **For a property to be eligible, the owner must demonstrate that the property is open to public access and is used by the public.**

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If proposing public access, describe how the land can be reached. Are there private or public roads to the site? Are there any restrictions, such as an easement or physical barriers, which would inhibit public access? Are there any specific restrictions you think are necessary, such as hours, seasons, activities?

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**III. Estimate of Percentage Reduction** (for your information only)

Please remember county/city staff will review your application and an approval/decision will be made by the granting authority. When estimating the actual effect on your property's valuation and your tax bill, please remember your assessment as open-space/current use land will be calculated **only on the land value of the portion of the property enrolled. The property will still be assessed at "highest and best use" rates for the residence/improvements and for other non-enrolled open-space land.**

_____ Open space resource points
_____ Bonus category points

_____ = Total of points, resulting in a Public Benefit Rating

**VALUATION SCHEDULE**

<table>
<thead>
<tr>
<th>Public Benefit Rating</th>
<th>Assessed Value Reduction</th>
<th>Current Use Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 4 points</td>
<td>0 %</td>
<td>100 % of Market Value</td>
</tr>
<tr>
<td>5 - 10 points</td>
<td>50 %</td>
<td>50 % of Market Value</td>
</tr>
<tr>
<td>11 - 15 points</td>
<td>60 %</td>
<td>40 % of Market Value</td>
</tr>
<tr>
<td>16 - 20 points</td>
<td>70 %</td>
<td>30 % of Market Value</td>
</tr>
<tr>
<td>21 - 34 points</td>
<td>80 %</td>
<td>20 % of Market Value</td>
</tr>
<tr>
<td>35 - 52 points</td>
<td>90 %</td>
<td>10 % of Market Value</td>
</tr>
</tbody>
</table>
IV. RESOURCE CATEGORY JUSTIFICATION

In the space provided, please explain why credit should be awarded for each category marked on page A-5. If additional space is needed, please use a separate sheet of paper and attach it to back of the application.

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