

Public Benefit Rating System

RESOURCE INFORMATION



King County

Department of Natural Resources and Parks
Water and Land Resources Division

PUBLIC BENEFIT RATING SYSTEM

Program Definitions and Eligibility Requirements

The Public Benefit Rating System (PBRs) offers an incentive to preserve open space on private property in King County by providing a tax reduction. A participating property is assessed at a “current use” value, which is lower than the “highest and best use” assessment value that would otherwise apply to the property (see King County Code, Chapter 20.36).

PBRs is based on a point system. Points are assigned to each qualifying resource and bonus category as described in this document. The total points awarded for a property’s PBRs resources translate into a 50% to 90% reduction in **land appraised value for the portion of the property participating** (see Valuation Schedule on page 16).

The area used for your home, landscaping, driveway, and other personal uses does not qualify for PBRs and is referred to as the excluded area. It is acceptable to exclude an area for a future home and/or potential use/development. The area that qualifies for an open space resource requirement and enrolls is referred to as the participating area. **The participating area must contain an identified open space resource and must have the potential for use or development that will be restricted by enrollment in the program.**

SECTION I. PROGRAM REQUIREMENTS

To be eligible for open space classification under the public benefit rating system (K.C.C. 20.36), a property must contain one or more qualifying open space resources and have at least five points. Each property applying for open space classification under PBRs shall be evaluated by the King County Department of Natural Resources and Parks (the department) for the presence of each open space resource category. The following open space resources and bonus categories are each eligible for the points indicated (definitions begin on page 5).

Open Space Resources

1. Active trail linkage - fifteen or twenty-five points
2. Aquifer protection area - five points
3. Buffer to public and 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 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, eight or ten total points
19. Urban open space - five points
20. Watershed protection area – five points

Bonus Categories

1. Conservation easement or historic preservation easement – eighteen points
2. Contiguous parcels under separate ownership – minimal 2 points
3. Easement and access – thirty-five points
4. Public access
 - a. Unlimited public access – five points
 - b. Limited public access because of resource sensitivity – five points
 - c. Seasonally limited public access - three points
 - d. Environmental education access - three points
 - e. None or members only - zero points
5. Resource restoration – five points

Evaluation and approval of open space resource applications

A property may achieve a maximum ninety-percent reduction in appraised value for that portion of the land enrolled in the public benefit rating system. A plant community where native plants are dominant that does not independently contain a qualifying open space resource can participate if it is contiguous to and provides a benefit to a portion of the property being awarded credit for a qualifying open space priority resource. The department shall evaluate the property for the presence of open space resource categories. Abutting parcels of land with the same open space resources, owned by one or more landowners, may be eligible for consideration as a single parcel if open space classification is sought under the same application; however, property pursuing credit for the farm and agricultural conservation land category must be owned by the same owner or held under the same ownership. For buffer measurements under this chapter, the width is the distance perpendicular to the edge of the resource and the length of the buffer is parallel to the resource. The entire buffer width may be averaged to qualify for a resource category.

Open Space Resource Verification

The presence or occurrence of an eligible open space resource shall be verified by reference to a recognized source, such as:

- the natural heritage data base (web address, <http://www.dnr.wa.gov/natural-heritage-program>);
- the state office of historic preservation (web address, <https://dahp.wa.gov/historic-preservation>);
- state, national, county or city registers of historic places;
- parks and recreation studies;
- studies by the state Department of Fish and Wildlife or Department of Natural Resources; or
- reference to a map or report developed by the county or other recognized authority.

- or using the best available source, such as a recognized expert in the particular resource being reviewed.

When more than one reasonable interpretation can be supported by the text of this chapter, the department may make a determination relating to the open space resource definitions and eligibility standards in accordance with the purpose and intent of this chapter. The department may calculate the appropriate area of land to receive credit for a particular priority resource to support the assessor's determination of the accompanying tax reduction for each priority resource.

Management of the Open Space Resource

Management or preservation of the open space resources is a condition for acceptance into the program. Each open space resource must be maintained in the same or better condition as it was when approved for enrollment. The property owner may not engage in any activity that reduces the value of the open space resource, unless that activity is required for public safety and is conducted lawfully under appropriate permits. As a condition of enrollment into the program, the department may require the owner to develop a plan acceptable to the department to restore any property whose open space resources are degraded. In addition, if an existing approved plan for farm and agricultural conservation land, ecological enhancement land, forest stewardship land, rural stewardship land or resource restoration category has a management schedule or management goals that are out of date or otherwise require change, the owner is responsible for revising the plan. The department must review and accept any plan revisions.

Other Conditions

The county may base acceptance of property into the public benefit rating system on specific conditions of use or requirements being met, including, but not limited to, granting easements.

Ineligible Lands

Except as otherwise provided in this chapter, the following properties or areas are not eligible for open space classification:

- Improvements or structures on eligible open space land;
- Properties that do not contain a qualifying open space resource;
- Open space areas protected by a native growth, forest retention or other covenant that is required as part of a development process or subdivision, or required by zoning or other land use regulations; however, such an area is eligible as ecological enhancement, forest stewardship or rural stewardship if implementation of the associated plan provides resource improvements within the enrolling open space. Such an area is also eligible as public recreation area, equestrian-pedestrian-bicycle linkage or active trail linkage due to the public's use and benefit. Additionally:
 1. enrollment of at least ten percent additional open space acres, beyond that restricted or required by applicable covenant or regulation, is necessary to qualify for additional resource categories not referenced above but not including those additional resource categories referenced in 2. below; and

2. The minimum ten percent additional open space acres provided must be acceptable to the department and feature a plant community where native plants are dominant or will be dominant after implementing an approved farm management, ecological enhancement, forest stewardship, resource restoration or rural stewardship plan associated with the approved open space resource or bonus category;
 - Any portion of a property dominated by or whose resource value is compromised by invasive plant species, unless the department has received a resource restoration, rural stewardship, ecological enhancement, farm management or forest stewardship plan and determined that the plan adequately addresses the invasive plant species concern and is being implemented; and
 - Homesite and other areas developed for residential or personal use, such as garden, landscaping and driveway, except for historic resources.

Monitoring Participating Land

The department may monitor the participating portion of the property to evaluate its current use and continuing compliance with the conditions of enrollment. Monitoring may include scheduled, physical inspections of the property and in-office review using aerial photography, mapping software or other available technology.

Program staff may require an owner of enrolled property to submit a monitoring report on an annual or less frequent basis. The report must include a brief description of how the property still qualifies for each awarded resource category, photographs from established points on the property and any owner observations. The owner must submit this report to the department by email or by other mutually agreed upon method. An environmental consultant need not prepare this report.

An owner of property receiving credit for farm and agricultural conservation land, ecological enhancement land, forest stewardship land or rural stewardship land, all of which require a stewardship or management plan, shall annually provide a monitoring report that describes progress in implementing the plan and includes a brief description of activities taken to implement the plan and photographs from established points on the property. The owner shall submit this report to the department by email or by other mutually agreed upon method. An environmental consultant need not prepare this report.

Failure by the owner to meet the conditions of the approval or to maintain the uses of the property that were the basis for the original approval is grounds for the department to reevaluate the property under the public benefit rating system. If the reevaluation shows the property or a portion of the property is no longer eligible to participate in the program, the county shall take action to remove the current use classification and determine the amount of deferred taxes, interest and penalty owed by the landowner. If the reevaluation shows the property or a portion thereof is no longer eligible as approved but that the property still qualifies for one or more public benefit rating system resource categories, then the overall credit award must be adjusted to reflect the reevaluation. The new credit award may result in a

current use assessment at a lower percentage of appraised value than was originally approved. A landowner may appeal a determination under this subsection by following K.C.C. 20.36.130.B.

Participation Period

Once a property is enrolled in PBRs, it remains in the program until:

- The participating land is withdrawn or removed;
- A change of use occurs that disqualifies some or all of the participating land; or
- The property is sold and a new owner has decided not to continue in the program by not signing and filing a notice of continuance

Financial Considerations upon Withdrawal or Removal

As required by Washington state law, in most cases, the landowner will have to pay the difference between the amount of tax paid as open space and the amount that would have been paid for those years had the land not been in the program for up to a maximum of seven years, plus interest. A 20% penalty applies to this amount if the land has not been in the program for ten years or more (please refer to RCW 84.34.070 and 84.34.108).

SECTION II. OPEN SPACE RESOURCES – definitions and eligibility.

A. To be eligible for open space classification under the public benefit rating system, a property must contain one or more qualifying open space resources and have at least five points as determined under this section. The department shall review each application and recommend award of credit for current use of the property. In making the recommendation, the department shall utilize the point system described in subsections B. and C. of this section.

B. The following open space resources are each eligible for the points indicated:

1. Active trail linkage – fifteen or twenty-five points.

"Active trail linkage" means land in private ownership through which the owner agrees to allow nonmotorized public passage, for the purpose of providing a connection between trails within the county's regional trails system and local or regional attractions or points of interest, for trail users including equestrians, pedestrians, bicyclists and other users. "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 linkage must be open to passage by the general public and the property owner shall enter into an agreement with the county consistent with applicable parks and recreation division policies to grant public access. To receive twenty-five points, the property owner shall enter into an agreement with the county regarding improvement of the trail, including trail pavement and maintenance. To receive fifteen points, the property owner shall agree to allow a soft-surface, nonpaved trail. The parks and recreation division is authorized to develop criteria for determining the highest priority linkages for which it will enter into agreements with property owners;

2. **Aquifer protection area** - five points.

"Aquifer protection area" means property that has a plant community in which native plants are dominant and that includes an area designated as a critical aquifer recharge area under K.C.C. chapter 21A.24 or applicable city critical aquifer recharge area regulations. At least fifty percent of the enrolling open space area or a minimum of one acre of open space shall be designated as a critical aquifer recharge area. If the enrolling open space area does not have a plant community in which native plants are dominant, a plan for revegetation must be submitted and approved by the department, and must be implemented according to the plan's proposed schedule of activities; *(information for this category can be found at <https://gismaps.kingcounty.gov/iMap/>- in the Layer List, check (turn on) the Groundwater tab (and then select critical aquifer recharge area))*

3. **Buffer to public or current use classified land** - three points.

"Buffer to public or current use classified land" means land that has a plant community in which native plants are dominant or has other natural features, such as streams or wetlands, and that is abutting and provides a buffer to a publicly owned park, trail or forest, to land legally required to remain in a natural state, to a state or federal highway or to a property participating in a current use taxation program under chapters 84.33 or 84.34 RCW. The buffer must be at least fifty feet long and fifty feet in wide. Public roads may separate the public land, or land in private ownership classified under chapters 84.33 or 84.34 RCW, from the buffering land, if the entire buffer is at least as wide and long as the adjacent section of the road easement. Landscaping or other nonnative vegetation may not separate the public land or land enrolled under chapters 84.33 or 84.34 RCW from the native vegetation buffer. The department may grant an exception to the native vegetation requirement for property along parkways with historic designation, upon review and recommendation of the historic preservation officer of King County or the local jurisdiction in which the property is located. Eligibility for this exception does not extend to a property where plantings are required or existing plant communities are protected under local zoning codes, development mitigation requirements or other local regulations; *(information for this category can be found at <https://gismaps.kingcounty.gov/iMap/> - in the Layer List, check (turn on) the Property Layers tab (and then select publicly owned land and current use taxation properties))*

4. **Ecological enhancement land** - eighteen points.

"Ecological enhancement land" means open space lands undergoing recovery of significantly degraded or lost ecological function or processes. The following requirements shall be met:

a. A jurisdiction, natural resource agency or appropriate organization has committed to sponsoring the ecological enhancement project, with secured funding in place before the application's public hearing;

b. The ecological enhancement project must include removing significant human-made structures, alterations or impediments such as shoreline armoring, roads, culverts and wetland fill that are detrimental to significant wildlife or salmonid habitat. The intent of the removal must be to reestablish natural function or processes to the project area;

c. The owner is responsible for providing and implementing an ecological enhancement plan for the proposed project. The approved enhancement plan must include at least a statement of purpose, detailed description of work to be done, site map of the project area and specific timeline for the enhancement activities to be completed and must be approved by the department; and

d. The owner shall annually provide to the department a monitoring report detailing the enhancement efforts' success for five years following enrollment. The owner shall also provide any additional monitoring reports required by K.C.C. 20.36.190. The monitoring report must describe the progress and success of the enhancement project and must include photographs to document the success. Land receiving credit for this category may not receive credit for the rural stewardship land or resource restoration categories;

5. Equestrian-pedestrian-bicycle trail linkage - thirty-five points.

"Equestrian-pedestrian-bicycle trail linkage" means land in private ownership that the property owner allows the public to use as an off-road trail linkage for equestrian, pedestrian or other nonmotorized uses or that provides a trail link from a public right-of-way to a trail system. Use of motorized vehicles is prohibited on trails receiving a tax reduction for this category, except for maintenance or for medical, public safety or police emergencies. Public access is required only on that portion of the property containing the trail. The landowner may impose reasonable restrictions on access that are mutually agreed to by the landowner and the department, such as limiting use to daylight hours. To be eligible as an equestrian-pedestrian-bicycle trail linkage, the owner shall provide a trail easement to an appropriate public or private entity acceptable to the department. The easement shall be recorded with the King County recorder's office or its successor. In addition to the area covered by the trail easement, adjacent land used as pasture, barn or stable area and any corral or paddock may be included, if an approved and implemented farm management plan is provided. Land necessary to provide a buffer from the trail to other non-equestrian uses, land that contributes to the aesthetics of the trail, such as a forest, and land set aside and marked for off road parking for trail users may also be included as land eligible for current use taxation. Those portions of private roads, driveways or sidewalks open to the public for this purpose may also qualify. Fencing and gates are not allowed in the trail easement area, except those that are parallel to the trail or linkage;

6. Farm and agricultural conservation land - five points.

"Farm and agricultural conservation land" means land previously classified as farm and agricultural land under RCW 84.34.020 that no longer meets the criteria of farm and agricultural land, or traditional farmland not classified under chapter 84.34 RCW that has not been irrevocably devoted to a use inconsistent with agricultural uses and has a high potential for returning to commercial agriculture. The property must be used for farm and agricultural activities or have a high probability of returning to agriculture and the property owner must commit to returning the property to farm or agricultural activities by implementing a farm management plan. An applicant must have an approved farm management plan in accordance with K.C.C. 21A.24.051 that is acceptable to the department and that is being implemented according to its proposed schedule of activities

before receiving credit for this category. Farm and agricultural activities must occur on at least one acre of the property. Eligible land must be zoned to allow agricultural uses and be owned by the same owner or held under the same ownership. Land receiving credit for this category may not receive credit for the contiguous parcels under separate ownership category; *(information regarding a farm management plan can be found at <https://kingcd.org/programs/better-food/farm-conservation-planning/>)*

7. **Forest stewardship land** - five points.

"Forest stewardship land" means property that is managed according to an approved forest stewardship plan and that is not enrolled in the designated forestland program under chapter 84.33 RCW. The property must contain at least four acres of contiguous forestland, which may include land undergoing reforestation, according to the approved plan. The owner shall have and implement a forest stewardship plan approved by the department. The forest stewardship plan may emphasize forest retention, harvesting or a combination of both. Land receiving credit for this category may not receive credit for the resource restoration or rural stewardship land categories; *(information regarding a forest stewardship plan can be found at <https://www.kingcounty.gov/services/environment/stewardship/sustainable-building/land-stewardship/forestry-plan.aspx>)*

8. **Historic landmark or archeological site: buffer to a designated site** - three points.

"Historic landmark or archeological site: buffer to a designated site" means property adjacent to land constituting or containing a designated county or local historic landmark or archeological site, as determined by King County's historic preservation officer or by a manager of a certified local government program in the jurisdiction in which the property is located. A property must have a plant community in which native plants are dominant and provide a significant buffer for a designated landmark or archeological site listed on the county or other certified local government list or register of historic places or landmarks. "Significant buffer" means land and plant communities that provide physical, visual, noise or other barriers and separation from adverse effects to the historic resources due to adjacent land use;

9. **Historic landmark or archeological site: designated site** - five points.

"Historic landmark or archeological site: designated site" means land that constitutes or contains a historic landmark designated by King County or other certified local government program in the jurisdiction in which the property is located. Historic landmarks include buildings, structures, districts or sites of significance in the county's historic or prehistoric heritage, such as Native American settlements, trails, pioneer settlements, farmsteads, roads, industrial works, bridges, burial sites, prehistoric and historic archaeological sites or traditional cultural properties. A property must be listed on a county or other certified local government list or register of historic places or landmarks for which there is local regulatory protection. Eligible property may include property that contributes to the historic character within designated historic districts, as defined by the historic preservation officer of King

County or other certified local government jurisdiction. The King County historic preservation officer shall make the determination on eligibility;

10. Historic landmark or archeological site: eligible site - three points.

"Historic landmark or archeological site: eligible site" means land that constitutes or contains a historic property that has the potential of being designated by a certified local government jurisdiction, including buildings, structures, districts or sites of significance in the county's historic or prehistoric heritage, such as Native American settlements, pioneer settlements, farmsteads, roads, industrial works, bridges, burial sites, prehistoric and historic archaeological sites or traditional cultural properties. To be eligible, the historic preservation officer of King County or other certified local government program in the jurisdiction in which the property is located shall determine the property meets the jurisdiction's criteria for designation and listing on the county or other local register of historic places or landmarks for which there is local regulatory protection. Eligible property may include contributing property within designated historic districts. Property listed on the state or national Registers of Historic Places may qualify under this category;

11. Public recreation area - five points.

"Public recreation area" means land devoted to providing active or passive recreation use or that complements or substitutes for recreation facilities characteristically provided by public agencies. Use of motorized vehicles is prohibited, except for golf carts on golf courses, for maintenance or for medical, public safety or police emergencies. The facilities must be open to the general public or to specific public user groups, such as youth, senior citizens or people with disabilities. A property must be identified by the responsible agency within whose jurisdiction the property is located as meeting the definition of public recreation area. The property owner must use any best practices defined in K.C.C. chapter 21A.06. If a fee is charged for use, it must be comparable to the fee charged by a similar public facility;

12. Rural open space - five points.

"Rural open space" means an area of ten or more contiguous acres of open space located outside of the urban growth area as identified in the King County Comprehensive Plan that:

- a. has a plant community in which native plants are dominant; or
- b. is former open farmland, woodlots, scrublands or other lands that are in the process of being replanted with native vegetation and for which the property owner is implementing an approved farm management, ecological enhancement, forest stewardship, rural stewardship or resource restoration plan acceptable to the department;

13. Rural stewardship land - five points.

"Rural stewardship land" means land zoned RA (rural area), A (agricultural) or F (forest), that has an implemented rural stewardship plan under K.C.C. chapter 21A.24 acceptable to the department. On RA-zoned properties, the approved rural stewardship plan must meet the goals and standards of K.C.C. 21A.24.055. On A and F zoned properties, credit for this category is allowed if the plan meets the goals of K.C.C. 21A.24.055. A rural stewardship

plan includes, but is not limited to, identification of critical areas, location of structures and significant features, site-specific best management practices, a schedule for implementation and a plan for monitoring as provided in K.C.C. 21A.24.055. To be eligible as rural stewardship land, the open space must be at least one acre and feature a plant community in which native plants are dominant or be in the process of native vegetation restoration, reforestation or enhancement. Land receiving credit for this category may not receive credit for the ecological enhancement land, resource restoration or forest stewardship land categories;

14. Scenic resource, viewpoint or view corridor - five points.

- a. "Scenic resource" means an area of natural or recognized cultural features visually significant to the aesthetic character of the county. The site must be significant to the identity of the local area, must be visible to a significant number of the general public from public rights-of-way, must be of sufficient size to substantially preserve the scenic resource value and must enroll at least ten acres of open space.
- b. "Viewpoint" means a property that provides a view of an area visually significant to the aesthetic character of the county. A site must provide a view of a scenic natural or recognized cultural resource in King County or other visually significant area, must allow unlimited public access and must be identified by a permanent sign readily visible from a road or other public right-of-way .
- c. "View corridor" means a property that contributes to the aesthetics of a recognized view corridor critical to maintaining a public view of a visually significant scenic natural or recognized cultural resource. The site must contain at least one acre of open space that contributes to a view corridor visible to the public and that provides views of a scenic natural resource area or recognized cultural resource significant to the local area. The King County historic preservation officer or officer of another certified local government program in the jurisdiction in which the property is located must find the recognized cultural areas to be significant and must find that the site contains significant inventoried or designated historic properties. Eligibility is subject to determination by the department or applicable jurisdiction;

15. Significant plant or ecological site - five points.

"Significant plant or ecological site" means an area that meets the criteria for Element Occurrence established under the Washington Natural Heritage Program authorized by chapter 79.70 RCW. An Element Occurrence is a particular, on-the-ground observation of a rare species or ecosystem. An eligible site must be listed as an Element Occurrence by the Washington Natural Heritage Program or be identified as a property that meets the criteria for an Element Occurrence. The identification must be confirmed by a qualified expert acceptable to the department. The department shall notify the Washington Natural Heritage Program of any verified Element Occurrence on an enrolling property. Commercial nurseries, arboretums or other maintained garden sites with native or nonnative plantings are ineligible for this category; *(information on locations of Element Occurrence (EO) can be found at <http://data-wadnr.opendata.arcgis.com/datasets/washington-natural-heritage-program-element-occurrences-current>)*

16. Significant wildlife or salmonid habitat - five points.

a. "Significant wildlife or salmonid habitat" means:

- (1) an area used by animal species listed as endangered, threatened, sensitive or candidate by the Washington state Department of Fish and Wildlife or Department of Natural Resources or used by species of local significance that are listed by the King County Comprehensive Plan or a local jurisdiction;
- (2) an area where the species listed in subsection C.16.a.(1) of this section are potentially found with sufficient frequency for critical ecological processes, such as reproduction, nesting, rearing, wintering, feeding or resting, to occur;
- (3) a site that meets the criteria for priority habitats as defined by the Washington state Department of Fish and Wildlife and that is so listed by the King County Comprehensive Plan or by the local jurisdiction in which the property is located;
or
- (4) a site that meets criteria for a wildlife habitat conservation area as defined by the department or a local jurisdiction.

b. To be eligible, the department, by its own determination or by expert determination acceptable to the department, must verify that qualified species are present on the property or that the land fulfills the functions described in subsection B.16.a. of this section. To receive credit for salmonid habitat, the owner shall provide a buffer at least fifteen percent greater in width than required by any applicable regulation. Property consisting mainly of disturbed or fragmented open space determined by the department as having minimal wildlife habitat significance is ineligible; *(information on listed species and their occurrences can be found at <https://geodataservices.wdfw.wa.gov/hp/phs/> and at <https://wdfw.wa.gov/species-habitats/at-risk/listed>)*

17. Special animal site - three points.

"Special animal site" means a site that includes a wildlife habitat network identified by the King County Comprehensive Plan or individual jurisdictions through the Growth Management Act, chapter 36.70A RCW, or a biodiversity area and corridor identified by the Washington state Department of Fish and Wildlife's priority habitats and species project as of the date of the application. The property must be identified by King County or local or state jurisdiction or by expert verification acceptable to the department or local jurisdiction. Property consisting mainly of disturbed or fragmented open space determined by the department to have minimal wildlife habitat significance is ineligible for this category; *(information for this category can be found at <https://gismaps.kingcounty.gov/iMap/> - in the Layer List, check (turn on) the Environmentally Sensitive Areas tab (and then select Wildlife Network)*

18. Surface water quality buffer – five, eight or ten total points.

"Surface water quality buffer" means an undisturbed area that has a plant community in which native plants are dominant abutting a lake, pond, stream, shoreline, wetland or marine waters on or abutting the property, that provides buffers beyond that required by any applicable regulation. To receive five points, the buffer must be at least fifty percent

wider than the buffer required by any applicable regulation. To receive eight points, the buffer must be at least two times the required width. To receive ten points, the buffer must be at least three times the required width. The qualifying buffer must be longer than twenty-five feet and must be preserved from clearing or maintenance, unless this area is part of a department-approved ecological enhancement, farm management, forest stewardship, rural stewardship or resource restoration plan. Grazing or use by livestock on such land is prohibited;

19. Urban open space - five points.

- a. "Urban open space" means land located within the boundaries of a city or within the urban growth area that has a plant community in which native plants are dominant and that under the applicable zoning is eligible for more intensive development or use. The enrolling area must be at least one acre, or be at least one-half acre if the land meets one of the following criteria:
 - (1) the land conserves and enhances natural or scenic resources;
 - (2) the land protects streams or water supply;
 - (3) the land promotes conservation of soils, wetlands, beaches or tidal marshes;
 - (4) the land enhances the value to the public of adjacent parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space;
 - (5) the land enhances recreation opportunities for the general public; or
 - (6) the land preserves visual quality along highways, roads, and streets or scenic vistas.
- b. Owners of noncontiguous properties that together meet the minimum acreage requirement may jointly apply under this category if each property is closer than seventy-five feet to one other property in the application and if each property contains an enrolling open space area at least as large as the minimum zoned lot size; and

20. Watershed protection area - five points.

"Watershed protection area" means property contributing to the forest cover that provides run-off reduction and groundwater protection. The property must consist of contiguous native forest or be in the process of reforestation. The enrolling forested area must consist of additional forest cover beyond that required by county or applicable local government regulation and must be at least one acre or sixty-five percent of the property acreage, whichever is greater. If reforestation or improvements to the forest health are necessary, the property owner shall provide and implement an ecological enhancement, forest stewardship, resource restoration or rural stewardship plan that addresses this need and is acceptable to the department.

C. Property qualifying for an open space category in subsection B. of this section may receive credit for additional points as follows:

1. **Conservation easement or historic preservation easement** - eighteen points.
“Conservation easement or historic preservation easement” means land on which an easement is voluntarily placed that restricts, in perpetuity, further potential development or other uses of the property. The easement must be approved by the department and be recorded with the King County recorder's office or its successor. The easement must be conveyed to the county or to an organization acceptable to the department, such as a land trust or conservancy. Historic preservation easements must also be approved by the historic preservation officer of King County or of the local government jurisdiction in which the property is located. An easement required by zoning, subdivision conditions or other land use regulation is not eligible unless an additional substantive easement area is provided beyond that otherwise required;
2. **Contiguous parcels under separate ownership** - two points
 - a. "Contiguous parcels under separate ownership" means at least two or more parcels under different ownership where either:
 - (1) the enrolling parcels and open space acreage abut each other without a significant human-made barrier separating them; or
 - (2) the enrolling parcels do not abut each other, but abut a publicly owned open space, without a significant human-made barrier separating the publicly owned open space and the open space portion of the parcels seeking open space classification.
 - b. Award of this category requires a single application by multiple owners and parcels with identical qualifying public benefit rating system resources. Only a single application fee is required.
 - c. Contiguous parcels of land with the same qualifying public benefit rating system resources are eligible for treatment as a single parcel if open space classification is sought under the same application, except as otherwise prohibited by the farm and agricultural conservation land category. Each parcel need not meet the minimum acreage requirements for a resource category so long as the total area of all enrolling land combined meets any required minimum acreage requirements. The owners of each parcel included in the application must agree to identical terms and conditions for enrollment in the program.
 - d. Individual parcels or portions of parcels may be withdrawn or removed from open space classification, consistent with all applicable rules and regulations. The continued eligibility of all parcels and associated acreage remaining in open space classification accepted under the same application is dependent upon the continued qualification for a resource category or categories.
 - e. Points are awarded for each participating owner above one owner and accrue to all owners of a single application. The withdrawal or removal of all enrolled acreage associated with an owner results in the loss of two points for each remaining owner;

3. **Easement and access** – thirty-five points.

“Easement and access” means that the property has at least one qualifying open space resource, unlimited public access or limited public access due to resource sensitivity, and a conservation easement or historic preservation easement in perpetuity in a form and with conditions acceptable to the department. To be eligible, a property must receive credit for an open space category and for the conservation easement or historic easement in perpetuity category. The owner must agree to allow public access to the portion of the property designated for public access in the easement. An easement required by zoning, subdivision conditions or other land use regulation is not eligible, unless there is additional easement area beyond that required. Credit for this category may not overlap with the equestrian-pedestrian-bicycle trail linkage;

4. **Public access** - points depend on type and frequency of access allowed.

“Public access” means the general public is allowed access on an ongoing basis for uses such as recreation, education or training. Access must be allowed on the portion of the property that is designated for public access. The landowner may impose reasonable restrictions on access, such as limiting use to daylight hours, agreed to by the department. No physical barriers may limit reasonable public access or negatively affect an open space resource. A property owner shall demonstrate that the property is open to public access and is used by the public. The historic preservation officer of King County or a certified officer of another local government jurisdiction in which the property is located must approve the award of public access points for historic properties. The property owner may be required to furnish and maintain signage according to county specifications.

a. **Unlimited public access** - five points.

Year-round access by the general public is allowed without special arrangements with the property owner.

b. **Limited public access because of resource sensitivity** - five points.

Access may be reasonably limited by the property owner due to the sensitive nature of the resource, with access provided only to appropriate user groups. The access allowed should generally be for an educational, scientific or research purpose and may require special arrangements with the owner.

c. **Seasonally limited public access** - three points.

Access by the public is allowed only for part of the year due to seasonal conditions, as mutually agreed to by the landowner and the department.

d. **Environmental education access** - three points.

The landowner enters into an agreement with a school, an organization with 26 U.S.C. Sec. 501(c)(3) tax status, or, with the agreement of the department, another community organization that allows membership by the general public to provide environmental education to its members or the public at large. The department must agree that the enrolled portion of the property has value for environmental education purposes.

e. **None or members-only** - zero points.

No public access is allowed or the access is allowed only by members of the organization using or owning the land; and

5. **Resource restoration** - five points.

“Resource restoration” means restoration of an enrolling area of property benefiting an area in an open space resource category. Emphasis is placed on the restoration of native vegetation associated with anadromous fish rearing habitat, riparian zones, migration corridors and wildlife, forest, stream and wetland habitats. The owner shall provide and implement a restoration plan approved by the department. The plan may be developed in cooperation with a natural resource expert or agency. The approved restoration plan must, at a minimum, include a purpose statement, a description of restoration work to be done, a detailed site map of the area to be restored, a specific timeline for the restoration activities to be completed and a monitoring schedule for the restoration project's first five years. Historic resource restoration must be approved by the King County historic preservation officer or officer of another certified local government in the jurisdiction in which the property is located and must be accompanied by a long-term maintenance plan. The owner shall also provide to the department a yearly monitoring report for at least five years following enrollment in the public benefit rating system program. The report must describe the progress and success of the restoration project and must include photographs to document the success. Land receiving credit for this category may not receive credit for the ecological enhancement land, forest stewardship land or rural stewardship land categories.

SECTION III. CURRENT USE ASSESSMENT VALUATION SCHEDULE

Property enrolled in the Public Benefit Rating System program has the appraised value of the portion of land participating set at the "current use" value rather than the appraised value, which is based on highest and best use of the land. This current use value will be expressed as a percentage of appraised value based on the public benefit rating of the property. Buildings, other improvements to the land and excluded portions of a property shall continue to be assessed at appraised value.

Public Benefit Rating	Tax Reduction	Current Use Value
0 - 4 points	0 %	100 % of Appraised Value
5 - 10 points	50 %	50 % of Appraised Value
11 - 15 points	60 %	40 % of Appraised Value
16 - 20 points	70 %	30 % of Appraised Value
21 - 34 points	80 %	20 % of Appraised Value
35 points and above	90 %	10 % of Appraised Value

When estimating the actual effect on your property’s valuation and your tax bill, please remember that your land’s assessment will be reduced **only on the portion of your property enrolled** as PBRs land. Your property will still be assessed at “highest and best use” rates for your residence and other improvements and any portion of the land not participating in PBRs.

This document is derived from King County Code, Chapter 20.36:
https://kingcounty.gov/council/legislation/kc_code/23_Title_20.aspx

Other related documents include the Revised Code of Washington (RCW), Chapter 84.34,
 Washington Administrative Code (WAC), Chapter 458-30:
<http://apps.leg.wa.gov/rcw/default.aspx?cite=84.34> and
<http://apps.leg.wa.gov/wac/default.aspx?cite=458-30>

The PBRs web address: <http://www.kingcounty.gov/incentives>