

# Public Benefit Rating System

## APPLICATION



**King County**

Department of Natural Resources and Parks  
Water and Land Resources Division

Alternate Format Available

TTY Relay: 711

## PUBLIC BENEFIT RATING SYSTEM

### Application for Open Space Land Classification

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 (found on the PBRs website, [www.kingcounty.gov/incentives](http://www.kingcounty.gov/incentives)). 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 A-6).

The area consisting of 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. To enroll in PBRs, the property or portion thereof **must qualify for one or more identified open space resource resulting in the award of five or more points**

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## FILING YOUR APPLICATION

Please read the *Public Benefit Rating System Resource Information* document for general program details, requirements and resource category eligibility before submitting your application. To qualify for a resource category, a property must meet specific requirements of that category. Besides category specifics, there is an Ineligible Lands section in the Public Benefit Rating System Resource Information document that should be reviewed as well.

**Where to File Your Application:** King County Water and Land Resources Division. It must be postmarked (or hand delivered) no later than the annual deadline and sent to:

**King County WLRD  
PBRs Program  
201 South Jackson Street, Suite 6300  
Seattle, WA 98104-3855**

**Annual Deadline:** December 31<sup>st</sup>

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

**Questions:** Frequently Asked Questions (FAQs) can be found on the PBRs website and on page three of this application. If you need one-on-one assistance, PBRs staff are available to answer questions and can help informally evaluate property eligibility prior to application submittal. If your property is within a city, it is advisable to contact city staff to help determine qualification based on city specific policy or regulations.

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## APPLICATION PACKET

Your submitted application must include each of the following documents:

**Original Application Form:**

If completing the form by hand, please complete the entire application form legibly. **Page A-2 must be notarized and signed by each owner.**

**Documents detailing any resource protection, conservation or historic designations already in place on property:**

Provide copies of relevant property records detailing existing use limitations or restrictions that may impact the property's PBRS eligibility such as farm preservation, conservation, transfer of development rights or trails easements, historic landmark designations, native growth retention areas and stream/wetland critical area designations (including maps).

**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, if part of the owner's future plans. 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. See the example of Site Map below on page five.

**Details of your site plan:**

On a copy of a King County Assessor's map, other scaled map or using software such as iMap (<https://www.kingcounty.gov/services/gis/Maps/imap.aspx>):

- 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, as well as any planned future improvements.
- Indicate location of any noteworthy physical or natural characteristics of the property (creek, wetland, cliff, ravine, etc.).

**Additional documents, if pertinent:**

- Photographs, illustrations or other documentation which might support the award of a requested open space resource category (photos of rare or endangered wildlife or plant species, for example)
- Although not required at time of application, additional documentation may be required later in the process if requesting credit for certain program categories:
  - Letters of support by users for public access categories
  - Management or stewardship plan for the farm and agricultural conservation land, forest stewardship land, resource restoration, ecological enhancement land or rural stewardship land category
  - Additional information may be requested by staff during review of an application to help assess qualification

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## PBRS CLARIFICATIONS and APPROVAL PROCESS

Please know this application is not intended to be a test of your PBRS knowledge. Your enrollment is not solely 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. Revisions include recommending the award of additional resource categories, including those contingent on 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 anticipated the applicant will understand participation requirements and enjoy the benefits this program offers.

PBRS is a complex program that is commonly misunderstood. Answers to the following questions should help clarify some general concerns:

- **“Will I see a reduction on my entire tax bill?”** It depends! If there is no development on the property and all of the acreage is included, then the answer is yes. If there are structures, you live on the property, and areas for personal use will be excluded, then the answer is no. Enrollment in PBRS only reduces the appraised land value for the portion of a property participating. Since most properties have a home, the entire parcel can't be enrolled. This means the improvement value (home) and the value of the land excluded from the program do not receive a tax reduction. The amount of tax savings varies and depends on the land's appraised value, amount of property to be enrolled and level of PBRS qualification.
- **“Do I have to reapply each year?”** No. Once enrolled you're in. There is no need to renew your property's participation. However, if you wish to improve your enrollment status (increase PBRS points and/or PBRS acreage), then you do need to reapply.
- **“I heard I can withdraw after ten years and owe nothing back.”** This is not true. If any part of the land enrolled in PBRS is withdrawn or removed, then the owner will owe back the most recent seven-years of tax savings received on that area, plus interest, and potentially a penalty as well. Exceptions to this can be found on A-3 of the application.
- **“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 providing public access). Program staff may need a scheduled visit to review your participation status. Participation does not otherwise require 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 must provide extra resource protection beyond what's already required by existing land use restrictions. An owner must voluntarily restrict activities/uses that might impact a resource. This extra 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, but there are other agencies who may need to approve such action. Contact Department of Local Services to see if a clearing permit is required and consider consulting with an arborist. Also, take a photo before removal and then contact PBRs program staff to communicate the issue.
- **“Am I allowed to walk on my land once it’s enrolled in the program?”** PBRs hopes you enjoy your land and that you continue to be good stewards of your property. The use/creation of foot paths/trails is allowed, but please know certain restrictions on constructing or clearing for trails in designated critical areas may exist and a County permit is likely required. There are management limitations so please consult with PBRs staff before developing trails.
- **“Is there anything I need to report on to program staff once enrolled?”** Participation requires owners to annually check in (self-monitor) with program staff, especially to report on the status of approved stewardship activities or awarded public access occurring in participating open space areas. Please refer to page four of the *Public Benefit Rating System Resource Information* document for more information on program monitoring requirements and acceptable reporting methods.

### **Approval Process**

Participation in PBRs program requires approval by the King County Council (and city council if applicable). It will normally take approximately 4-6 months for your application to be acted on by council. Applying this year will result in changes to your tax rolls next year (if approved), followed by a reduction in the following year’s appraised land value, which means your property tax savings will begin in two calendar years.

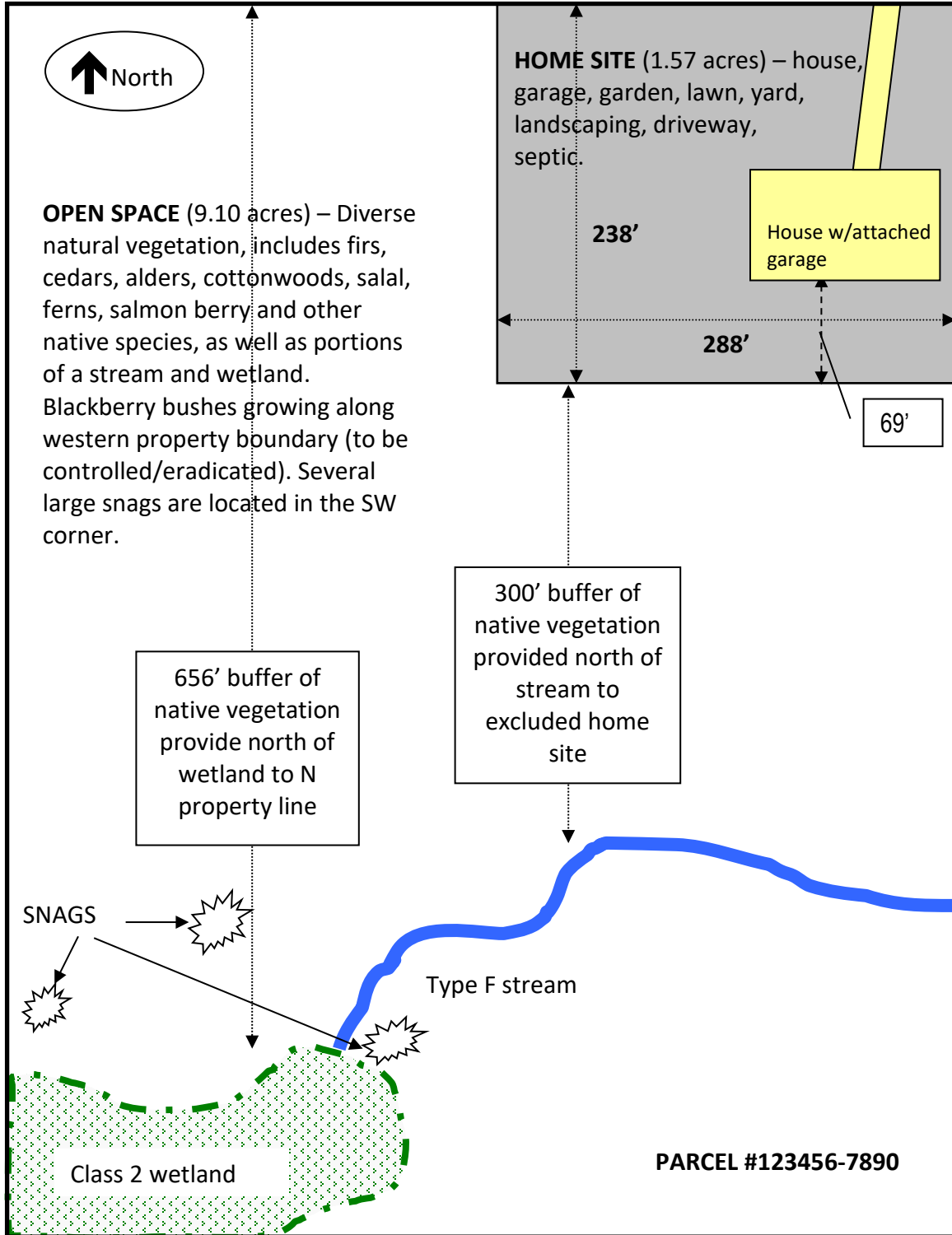
Once an application is received, the following actions will occur prior to enrollment in PBRs:

- Review of your submitted PBRs application by PBRs staff. If property is located within a city, the application is forwarded to that city for action
- Site visit from PBRs staff to help determine property eligibility
- Review and approval of any forest stewardship, farm management, rural stewardship, or resource restoration plan, if pertinent (*there are four PBRs categories, if pursued, that require a plan*)
- Staff report with enrollment recommendation is presented at a scheduled public hearing. This hearing is held before the King County Hearing Examiner. If your property is located in a city, then a second hearing is also held by the city
- Affirmative action and approval is required for enrollment in PBRs. If your property is located in a city, then affirmative action of that city’s council is also needed
- County Council approval (and city council approval, if applicable) allows for the execution of an Open Space Taxation Agreement, which is produced and sent to owner(s) by the Hearing Examiner’s office.
- PBRs staff completes final administrative actions
- Formal enrollment occurs once the signed Open Space Taxation Agreement is recorded

# EXAMPLE of a Site Map

600 feet

775 feet



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, Application Fee and Supporting Documents Must Be Submitted To:  
King County Water and Land Resources Division, 201 South Jackson Street, Suite 6300,  
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

<u>Tax Assessor Parcel #</u>	<u>Total Acres in Parcel</u>	<u>Acres Requested for PBRS</u>
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
d. _____	_____	_____
e. _____	_____	_____
TOTAL	_____	_____

**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
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**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 amounting to 20% of the sum of (a) and (b) 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. A penalty is not imposed when the land has been classified for at least ten assessment years at the time it is withdrawn from classification and the owner submitted a request to withdraw classification to the assessor.
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, wildfire 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)(f) (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 conservation easement of private forestlands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 page if necessary to respond.

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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 page if necessary to respond.

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- 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 page if necessary to respond.

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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](http://www.kingcounty.gov/incentives)).

### Open Space Resources

- \_\_\_\_\_ 1. Active trail linkage - 15 or 25 points
- \_\_\_\_\_ 2. Aquifer protection area - 5 points
- \_\_\_\_\_ 3. Buffer to public or current use classified land - 3 points
- \_\_\_\_\_ 4. Ecological enhancement land – 18 points
- \_\_\_\_\_ 5. Equestrian-pedestrian-bicycle trail linkage- 35 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. Public recreation area - 5 points
- \_\_\_\_\_ 12. Rural open space - 5 points
- \_\_\_\_\_ 13. Rural stewardship land - 5 points
- \_\_\_\_\_ 14. Scenic resource, viewpoint or view corridor - 5 points
- \_\_\_\_\_ 15. Significant plant or ecological site - 5 points
- \_\_\_\_\_ 16. Significant wildlife or salmonid habitat - 5 points
- \_\_\_\_\_ 17. Special animal site - 3 points
- \_\_\_\_\_ 18. Surface water quality buffer – 5, 8 or 10 total points
- \_\_\_\_\_ 19. Urban open space - 5 points
- \_\_\_\_\_ 20. Watershed protection area - 5 points

===== = total open space resource points

### Bonus Categories

- \_\_\_\_\_ 1. Conservation easement or historic easement - 18 points
- \_\_\_\_\_ 2. Contiguous parcels under separate ownership – minimal 2 points
- \_\_\_\_\_ 3. Easement and access - 35 points
- \_\_\_\_\_ 4. 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*
- \_\_\_\_\_ 5. Resource restoration - 5 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 the property is currently used by the public or will be used by the public within the property's first year of participation.**

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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 or activities?

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

Please remember county (and city staff, if applicable) will review your application and determine category eligibility. Final 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 any other non-participating land.*

\_\_\_\_\_ Open space resource points  
 \_\_\_\_\_ Bonus category points

**\_\_\_\_\_ = Total of points, resulting in a Public Benefit Rating**

**VALUATION SCHEDULE**

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

**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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