

**KING COUNTY  
DEPARTMENT OF NATURAL RESOURCES AND PARKS  
WATER AND LAND RESOURCES DIVISION**

**Report to the King County Hearing Examiner for Property  
Enrollment in the Public Benefit Rating System (PBRS)**

**January 10, 2017 – Public Hearing**

**APPLICANT: Estera Tamas**

**File No. E16CT023**

**A. GENERAL INFORMATION:**

1. Owner: Estera Tamas  
2009 196th Street SE, #201  
Bothell, WA 98012
2. Property location: 348xx NE 147th Street  
Duvall, WA 98019
3. Zoning: F
4. STR: SE-14-26-07
5. PBRS categories requested by applicant and *suggested by staff*:

NOTE: The property is currently enrolled in the Timber Land program (File No. E94CT029). The new landowners have reapplied to PBRS as they are not interested in harvesting timber for commercial purposes, which is a requirement for continued enrollment in Timber Land. **The new open space taxation agreement should supersede any existing agreement for this property's PBRS participation.**

**Open space resources**

Public recreation area

Aquifer protection area

*\*Buffer to public or current use classified land*

Equestrian-pedestrian-bicycle trail linkage

Active trail linkage

Farm and agricultural conservation land

**\*\*Forest stewardship land**

*\*Rural open space*

Scenic resource, viewpoint or view corridor

*\*Significant wildlife or salmonid habitat*

*\*Surface water quality buffer*

\*Watershed protection area

**Bonus categories**

Resource restoration

*\*Additional surface water quality buffer*

Easement and access

NOTE: \*Staff recommends credit be awarded for these PBRs categories. \*\*Award of this category is also possible, but will be dependent upon specific category requirements being met (see resource category discussion under Section E beginning on page 6).

6. Parcel:	142607-9068
Total acreage	19.93
Requested PBRs:	19.93
Home site/excluded area:	0.70
<b>Recommended PBRs:</b>	<b>19.23</b>

NOTE: The portion recommended for enrollment in PBRs is the entire property less the excluded area as measured. The attached 2015 aerial photo outlines the parcel in yellow and the areas proposed to be excluded from PBRs in blue. In the event the Assessor’s official parcel size is revised, PBRs acreage should be administratively adjusted to reflect that change.

**B. FACTS:**

1. Zoning in the vicinity: Properties in the vicinity are zoned RA5 and F.
2. Development of the subject property and resource characteristics of open space area: The property is currently undeveloped except for portions of NE 147th Street and 348th Avenue NE, and a portion of neighbor access bisecting the property. The open space area consists largely of a mix of deciduous and coniferous forest land with native shrubs and plants. There is also a segment of stream and associated wetland bisecting the property along 348th Avenue NE.
3. Site use: The property will be used for recreational purposes.
4. Access: The property is accessed from 348th Avenue NE.
5. Appraised value for 2016 (Based on Assessor’s information dated 12/21/2016)

<u>Parcel #142607-9068</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	<b>\$258,000.00*</b>	\$0	\$258,000.00
Tax applied	<b>\$3,517.38</b>	\$0	\$3,517.38

NOTE: \*This value is presently impacted by the land's participation in the Timber Land program (RCW 84.34), which is reflected in the land's current and lower taxable value of \$2,846 (tax applied \$38.80). Similar to this Timber Land program, participation in PBRs reduces the **appraised land value** for the **portion** of the property enrolled resulting in a lower taxable value.

### **C. REQUIREMENTS SPECIFIED BY KING COUNTY CODE (KCC):**

#### **KCC 20.36.010 Purpose and intent.**

It is in the best interest of the county to maintain, preserve, conserve and otherwise continue in existence adequate open space lands for the production of food, fiber and forest crops, and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the county and its citizens.

It is the intent of this chapter to implement RCW Chapter 84.34, as amended, by establishing procedures, rules and fees for the consideration of applications for public benefit rating system assessed valuation on "open space land" and for current use assessment on "farm and agricultural land" and "timber land" as those lands are defined in RCW 84.34.020. The provisions of RCW chapter 84.34, and the regulations adopted thereunder shall govern the matters not expressly covered in this chapter.

#### **KCC 20.36.100 Public benefit rating system for open space land – definitions and eligibility.**

- A. To be eligible for open space classification under the public benefit rating system, property must contain one or more qualifying open space resources and have at least five points as determined under this section. The department will review each application and recommend award of credit for current use of property that is the subject of the application. In making such recommendation, the department will utilize the point system described in section B. and C. below.
- B. The following open space resources are each eligible for the points indicated:
1. Public recreation area – five points
  2. Aquifer protection area – five points
  3. Buffer to public or current use classified land – three points
  4. Equestrian-pedestrian-bicycle trail linkage – thirty-five points
  5. Active trail linkage – fifteen or twenty-five points
  6. Farm and agricultural conservation land – five points
  7. Forest stewardship land – five points
  8. Historic landmark or archaeological site: buffer to a designated site – three points
  9. Historic landmark or archaeological site: designated site – five points
  10. Historic landmark or archaeological site: eligible site – three points
  11. Rural open space – five points
  12. Rural stewardship land – five points

13. Scenic resource, viewpoint, or view corridor – five points
14. Significant plant or ecological site – five points
15. Significant wildlife or salmonid habitat – five points
16. Special animal site – three points
17. Surface water quality buffer – five points
18. Urban open space – five points
19. Watershed protection area – five points

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

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

**D. 2012 COMPREHENSIVE PLAN POLICIES AND TEXT:**

**E-101** In addition to its regulatory authority, King County should use incentives to protect and restore the natural environment whenever practicable. Incentives should be monitored to determine their effectiveness in terms of protecting natural resources.

NOTE: Monitoring of participating lands is the responsibility of both department PBRS staff and the landowner. This issue is addressed in the Resource Information document (page 4) and detailed below in Recommendation #B11.

**E-106** The protection of lands where development would pose hazards to health, property, important ecological functions or environmental quality shall be achieved through acquisition, enhancement, incentive programs and appropriate regulations. The following critical areas are particularly susceptible and shall be protected:

- a. Floodways of 100-year floodplains;
- b. Slopes with a grade of 40 percent or more or landslide hazards that cannot be mitigated;
- c. Wetlands and their protective buffers;
- d. Aquatic areas, including streams, lakes, marine shorelines and their protective buffers;
- e. Channel migration hazard areas;
- f. Critical Aquifer Recharge Areas;

- g. Fish and Wildlife Habitat Conservation Areas; and
- h. Volcanic hazard areas.

**E-421** Terrestrial and aquatic habitats should be conserved and enhanced to protect and improve conditions for fish and wildlife.

NOTE: PBRS is an incentive program provided to encourage voluntary protection of open space resources and maintain high quality resource lands.

**E-429** King County should provide incentives for private landowners who are seeking to remove invasive plants and noxious weeds and replace them with native plants.

NOTE: Participation in PBRS requires landowners address invasive plant and noxious weed control and removal within enrolled portions of a property. Replacement with native vegetation is also encouraged via the implementation of approved forest stewardship, rural stewardship or resource restoration plans.

**E-443** The county should promote voluntary wildlife habitat enhancement projects by private individuals and businesses through educational, active stewardship, and incentive programs.

**E-476** King County should identify upland areas of native vegetation that connect wetlands to upland habitats and that connect upland habitats to each other. The county should seek protection of these areas through acquisition, stewardship plans, and incentive programs such as the Public Benefit Rating System and the Transfer of Development Rights Program.

**E-504** King County should protect native plant communities by encouraging management and control of nonnative invasive plants, including aquatic plants. Environmentally sound methods of vegetation control should be used to control noxious weeds.

NOTE: Lands participating in PBRS provide valuable resource protection and promote the preservation or enhancement of native vegetation. Addressing nonnative vegetation (invasive plant species), through control and eradication is a PBRS requirement.

**E-449** The county shall promote retention of forest cover and significant trees using a mix of regulations, incentives, and technical assistance.

**R-605** Well-managed forestry and agriculture practices are encouraged because of their multiple benefits, including natural resource protection.

NOTE: The implementation of an approved forest stewardship, farm management or rural stewardship plan benefits natural resources, such as wildlife habitat, stream buffers and groundwater protection, as well as fosters the preservation of sustainable resources.

## E. PBRS CATEGORIES REQUESTED and DEPARTMENT RECOMMENDATIONS:

### Open space resources

- Public recreation area  
In order to receive credit for this category, a property must be used by the general public for recreational purposes. Although the owner plans to build a network of private trails on the property, the enrolling land will not be used by the public. Credit for this category cannot be recommended.
- Aquifer protection area  
To be eligible for this category, a property must have a minimum of one acre of which native plants are dominant that is located within a designated critical aquifer recharge area. This property is not located in an area that is designated as a critical aquifer recharge area therefore credit for this category cannot be recommended.
- Buffer to public or current use classified land  
Although credit for this category was not requested, the property is adjacent to land participating in the Timberland program (parcel #1426079069 to the south and 1426079067 to the north). The enrolling open space area is providing a buffer of native vegetation of more than 50 feet to the adjacent land, which exceeds the category's requirement. Credit for this category is recommended.
- Equestrian-pedestrian-bicycle trail linkage  
In order to receive credit for this category, an approved and recorded trail easement must be located on the property. The property must also be used by the general public for trail purposes. This type of easement is not located on this property nor is the property used by the general public. Credit for this category cannot be recommended.
- Active trail linkage  
In order to be eligible for this category the property must be providing a connection between trails within the county's regional trails system and local or regional attractions or points of interest. Although the owner would like to build a network of private trails on the property, it will not be part of the county's regional public trail system and will not connect to local or regional attractions. Credit for this category cannot be recommended.
- Farm and agricultural conservation land  
In order to be eligible as farm and agricultural conservation land, the property must be used for farm and agricultural activities and the property owner must commit to return the property to farm or agricultural activities by implementing a farm management plan. Farm and agricultural activities must occur on at least one acre of the property. Credit for this category cannot be recommended.
- Forest stewardship land  
The property contains more than nineteen acres of contiguous forest. The owner plans to develop a forest stewardship plan to improve on the health and diversity of the property. At this time, credit for this category cannot be recommended because a plan has not been provided. However, if a forest stewardship plan is **provided by June 2, 2017**, and **approved by the department on or before August 1, 2017**, then credit for this category should be awarded administratively. Award of this category may allow forestry activities to occur in the participating open space area. It is the landowner's responsibility to apply for and receive the necessary approvals from the applicable state and local governmental

agencies for forestry activities that require a permit or approval, such as clearing and grading.

- Rural open space

Although credit for this category was not requested, the property is in the rural area and contains more than nineteen acres of contiguous open space, which is more than the category's required ten acre minimum. Credit for this category is recommended.

- Scenic resource, viewpoint or view corridor

In order to be eligible for this category, a property must be either a) a scenic natural resource significant to the character of the county, b) provide a viewpoint accessible to the public or c) contribute to a recognized county view corridor. Although the property consists of greater than ten acres of native forest, it is not visible to a significant number of the general public from public rights-of-way. Since the general public does not access the property to view a noteworthy natural resource, it would not be considered a viewpoint. The property is not part of a recognized view corridor. Credit for this category cannot be recommended

- Significant wildlife or salmonid habitat

Although credit for this category was not requested, the property contains habitat for numerous wildlife species, including foraging and nesting habitat for the pileated woodpecker, which is listed as a candidate species of concern by the Washington Department of Fish and Wildlife. Upon conducting a site visit, program staff observed evidence of pileated woodpecker activity and determined areas of the forest on the property is of sufficient age and diversity to support the species regular use of the property. Award of this category is consistent with habitat as defined by KCC 20.36.100, section B.15.a(1). Credit for this category is recommended.

- Surface water quality buffer

Although credit for this category was not requested, the property contains a tributary to Cherry Creek, Type F waters, running north to south approximately 325 feet east of the west property line. As required by county code (KCC 21A24.358.C), the buffer width required for Type F waters is 165 feet. In order to be eligible for this category, the participating land must provide a buffer greater than 1.5 times that required, or 247.50 feet in this case. The owner is providing a buffer of native vegetation to the east of this stream that averages more than 800 feet in width, which is more than four times the buffer required. Credit for this category is recommended.

- Watershed protection area

The enrolling open space contains 19.23 acres of native forest cover which is more than 65% of the total property acreage and is more forest cover than required by county regulation for this property. Credit for this category is recommended.

### **Bonus categories**

- Resource restoration

In order to be awarded credit for this category, a resource restoration plan must be provided and approved. Because credit for this category cannot overlap with the forest stewardship land category, receipt of a plan is not realistic. Credit for this category is not recommended.

- Additional surface water quality buffer  
Although credit for this category was not requested, the property contains a tributary to Cherry Creek, Type F waters, running north to south approximately 325 feet east of the west property line. As required by county code (KCC 21A24.358.C), the buffer width required for Type F waters is 165 feet. In order to be eligible for this category, the participating land must provide a buffer greater than two times that required (or 330 feet) for three points to be awarded or provide a buffer greater than three times that required (or 495 feet) for five points to be awarded. The owner is providing a buffer of native vegetation to the east of the stream that averages more than 800 feet in width, which is more than four times the buffer required. Credit for this category is therefore recommended at the five point award level.
- Easement and access  
To be eligible for this category, the property must have 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. Although the property is providing at least one open space resource, it is not providing unlimited or limited public access or a conservation or historical easement. Credit for this category cannot be recommended.

NOTE: It is important to note that enrollment in the PBRS program requires the control and removal of invasive plant species. This issue is addressed in the Resource Information document (page 3) and below in Recommendation #B7.

## CONCLUSIONS AND RECOMMENDATIONS

### A. CONCLUSIONS:

1. Approval of the subject request would be consistent with the specific purpose and intent of KCC 20.36.010.
2. Approval of the subject request would be consistent with policy E-101 of the King County Comprehensive Plan.
3. Of the points recommended, the subject request meets the mandatory criteria of KCC 20.36.100 as indicated:

<b>Open space resources</b>	
Public recreation area	0
Aquifer protection area	0
Buffer to public or current us classified land	3
Equestrian-pedestrian-bicycle trail linkage	0
Active trail linkage	0
Farm and agricultural conservation land	0
Forest stewardship land	*
Rural open space	5
Scenic resource, viewpoint or view corridor	0

Significant wildlife or salmonid habitat	5
Surface water quality buffer	5
Watershed protection area	5

**Bonus categories**

Resource restoration	0
Additional surface water quality buffer	5
Easement and access	0

**TOTAL 28 points**

NOTE: \*If credit is awarded for this category, the point total would increase to 33 and the reduction in land assessed value for the portion enrolled would remain at 80%. An approved forest stewardship plan provides flexibility to allow forestry activities to occur in the participating open space area.

**PUBLIC BENEFIT RATING**

For the purpose of taxation, 28 points result in 20% of market value and an 80% reduction in taxable value for the portion of land enrolled.

**B. RECOMMENDATION:**

APPROVE the request for current use taxation "Open space" classification with a Public Benefit Rating of 28 points, subject to the following requirements:

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

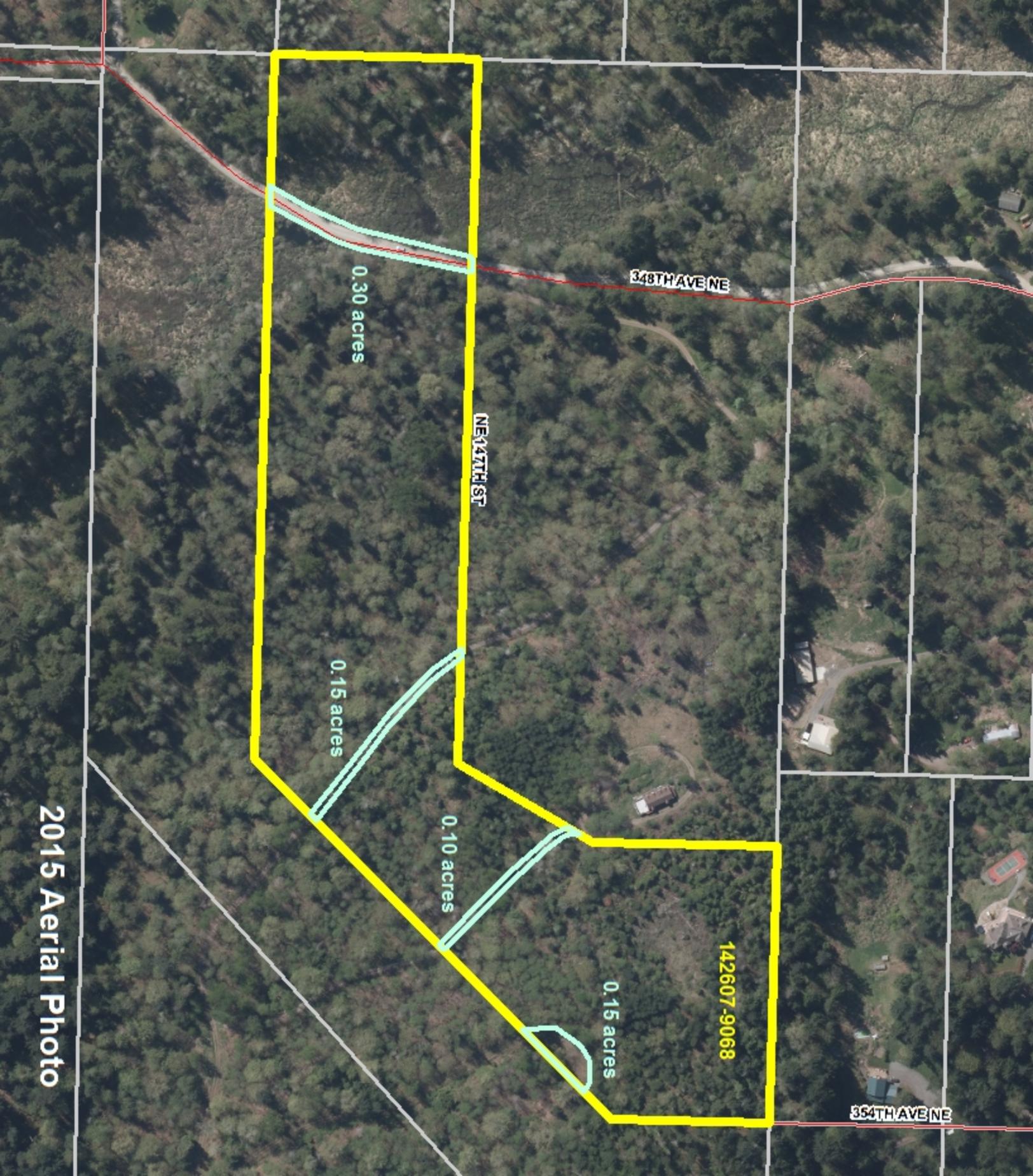
1. Compliance with these requirements is necessary to continue to receive the tax benefits from the King County Public Benefit Rating System (PBRs) current use taxation program for the property enrolled in the program (Property). Failure to abide by these requirements can result in removal of current use designation and subject the property owner (Owner) to the penalty, tax, and interest provisions of RCW 84.34 and assessment at true and fair value. The County Assessor and the King County Rural and Regional Services Section or its successor may re-evaluate the Property to determine whether removal of the open space designation is appropriate. Removal shall follow the process in RCW 84.34.108.
2. Revisions to these requirements may only occur upon mutual written approval of the Owner and granting authority. These conditions shall apply so long as the Property retains its open space designation. If a conservation easement acceptable to and approved by King County is granted by the Owner or the Owner's successors in interest to the Department of Natural Resources and Parks, King County or a grantee approved by King County, these requirements may be superseded by the terms of such easement, upon written approval by King County.

3. The open space classification for this Property will continue so long as it meets the open space purposes for which it was initially approved. Classification as open space will be removed upon a determination by King County that the Property no longer meets the open space purposes for which it was initially approved. A change in circumstances which diminishes the extent of public benefit from that approved by the King County Council in the open space taxation agreement will be cause for removal of the current use assessment classification. It is the Owner's responsibility to notify the Assessor and the King County Rural and Regional Services Section or its successor of a change in circumstance with regard to the Property.
4. When a portion of the open space Property is withdrawn or removed from the program, the King County Rural and Regional Services Section or its successor and the Assessor shall re-evaluate the remaining Property to determine whether it may continue to qualify under the program. If the remaining portion meets the criteria for priority resources, it may continue under current use taxation.
5. Except as provided for in sections 6, 7 and 10 and below, no alteration of the open space land or resources shall occur without prior approval by the King County Rural and Regional Services Section or its successor. **Any unapproved alteration may constitute a departure from an approved open space use and be deemed a change of use, and subject the Property to the additional tax, interest, and penalty provisions of RCW 84.34.080.** "Alteration" means any human-induced action that adversely impacts the existing condition of the open space Property or resources including but not limited to the following: (*Walking, horseback riding, passive recreation or actions taken in conjunction with a resource restoration plan, or other similar approved activities are permitted.*)
  - a. erecting structures;
  - b. grading;
  - c. filling;
  - d. dredging;
  - e. channelizing;
  - f. modifying land or hydrology for surface water management purposes;
  - g. cutting, pruning, limbing or topping, clearing, planting, introducing, relocating or removing vegetation, however, selective cutting may be permitted for firewood;
  - h. applying herbicides or pesticides or any hazardous or toxic substance;
  - i. discharging pollutants excepting stormwater;
  - j. paving, construction, application of gravel;
  - k. storing of equipment, household supplies, play equipment, or compost;
  - l. engaging in any other activity that adversely impacts the existing vegetation, hydrology, wildlife, wildlife habitat, or other open space resources.
6. Notwithstanding the provisions of Section 5 trees posing a hazard to structures or major roads may be removed. Any trees removed must be replaced.

7. If an area of the Property becomes or has become infested with noxious weeds, the Owner may be required to submit a control and enhancement plan to the King County Rural and Regional Services Section or its successor in order to remove such weeds. If an area of the Property becomes or has become invaded by non-native species, the Owner may be required to submit, or may voluntarily submit, an enhancement plan to the King County Rural and Regional Services Section or its successor, in order to replace such species with native species or other appropriate vegetation.
8. There shall be no motorized vehicle driving or parking allowed on the open space Property, except for the purpose of forestry and in areas of the Property being used as forest stewardship land.
9. Grazing of livestock is prohibited on the open space Property.
10. For land designated as forest stewardship land, activities that are consistent with forestry uses and that are consistent with an approved Forest Stewardship Plan for the Property shall be permitted as long as those activities do not cause a significant adverse impact to the resource values of other awarded categories.
11. An owner of property receiving credit for farm and agricultural conservation land, forest stewardship land, or rural stewardship land, all of which require a stewardship or management plan, must annually provide a monitoring report that describes progress of implementing the plan. The owner must submit this report, which must include a brief description of activities taken to implement the plan and photographs from established points on the property, to the department by email or by other mutually agreed upon method. An environmental consultant need not prepare this report.
12. Enrollment in PBRs does not exempt the Owner from obtaining any required permit or approval for activity or use on the Property.

**TRANSMITTED** to the parties listed hereafter:

Office of the King County Hearing Examiner  
Estera Tamas, applicant  
Debra Clark, King County Department of Assessments



348TH AVE NE

NE 147TH ST

0.30 acres

0.15 acres

0.10 acres

0.15 acres

142607-9068

354TH AVE NE

2015 Aerial Photo