

**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)**

July 30, 2020 – Public Hearing

APPLICANTS: Katie and Charles Tupper File No. E20CT001

A. GENERAL INFORMATION:

- 1. Owners: Katie and Charles Tupper
44932 SE Mount Si Road
North Bend, WA 98048
- 2. Property location: 44932 SE Mount Si Road
North Bend, WA 98048
- 3. Zoning: RA2.5
- 4. STR: NE-14-23-08
- 5. PBRs category requested by applicant and *suggested by staff*:

NOTE: The property is currently enrolled in the Timber land program (E94CT059). The owners of the property do not want to harvest the trees commercially. The purpose of this application is to reclassify the property in PBRs. **The new open space taxation agreement should supersede any existing agreement for this property’s PBRs participation.**

- Open space resources**
- *Aquifer protection area
 - **Forest stewardship land
 - *Significant wildlife or salmonid habitat
 - *Watershed protection area

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: 142308-9001

Exhibit no.	1
Case name	Katie and Charles Tupper
Case number	E20CT001
Date received	7/30/2020
KING COUNTY HEARING EXAMINER	

Total acreage:	11.16
Requested PBRS:	8.33
Home site/excluded area:	2.92
Recommended PBRS:	8.24*

NOTE: The attached map (2019 aerial photo) outlines in yellow the parcel boundaries and in blue the area proposed to be *excluded* from PBRS.

***If a forest stewardship plan is submitted and approved to address restoration needs within the 0.09 acres outlined in green, the enrolling acreage would increase to 8.33 acres.**

B. FACTS:

1. Zoning in the vicinity: Property in the vicinity is zoned RA2.5, and RA10.
2. Development of the subject property and resource characteristics of open space area: The property has a single-family residence, driveway, landscaping, large lawn/cleared area with flower and vegetable garden, fruit trees and five outbuildings (two three-bay shops) and three small sheds. There is also septic and drain field. There are future plans to subdivide the property in order to build a second residence. The open space consists of deciduous and coniferous forest with native understory. The owners intend to restore a 0.09 acre area in southernmost corner of property (outlined in green on attached map) with native understory so that it can qualify for enrollment. This restoration will be detailed in the forest stewardship plan.
3. Site use: The property will be used for a single-family residence.
4. Access: The property is accessed from Mt. Si Road.
5. Appraised value for 2020 (Based on Assessor’s information dated 06/11/2020):

<u>Parcel #142308-9001</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Appraised value	\$577,000.00*	\$240,000.00	\$817,000.00
Tax applied	\$7,640.25	\$3,77.92.00	\$10,818.17

NOTE: This value is presently impacted by the land’s participation in the Timber Land program (RCW 84.33), which is reflected in the land’s current and lower taxable value of \$222,558 (tax applied \$2,946.96). 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. 2016 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 shall be monitored and periodically reviewed 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-112a 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 in King County:

- a. Floodways of 100-year floodplains;
- b. Slopes with a grade of 40% 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, such as providing technical assistance or access to appropriate 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 King 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 King County shall promote retention of forest cover and significant trees using a mix of regulations, incentives, and technical assistance.

R-605 Forestry and agriculture best management practices are encouraged because of their multiple benefits, including natural resource preservation and 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

- Aquifer protection area
Although credit for this category was not requested, the entire property is located in an area designated as a critical aquifer recharge area (CARA 2). The natively forested area is greater than one acre in size and meets the minimum required acreage for this category. Credit for this category is recommended.
- Forest stewardship land
The property contains more than eight acres of contiguous forest and the owners plan to produce a forest plan to improve the health and diversity of the forest and to replant the 0.09 area in the southernmost corner of the property (in green on the attached map). 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 November 31, 2020, and approved by the department on or before December 31, 2020**, 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.
- Significant wildlife and 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 state candidate species of concern by the Washington Department of Fish and Wildlife. During a site visit to the property PBRS staff saw evidence of pileated woodpecker activity on 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.
- Watershed protection area
Although credit for this category was not requested, the enrolling open space contains more than eight 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.

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:

Open space resources

Aquifer protection area	5
Forest stewardship land	*
Significant wildlife or salmonid habitat	5
Watershed protection area	5

TOTAL 15 points

NOTE: *If credit is awarded for the forest stewardship land category, the point total would increase to 20 and the reduction in land assessed value for the portion enrolled would increase to 70%. An approved forest stewardship plan may provide flexibility to allow forestry activities to occur in the participating open space area.

PUBLIC BENEFIT RATING

For the purpose of taxation, 15 points result in 40% of market value and an 60% 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 15 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 King County Department of Assessments (DoA) and the Water and Land Resources Division, Director's Office, Agriculture, Forestry and Incentives Unit (AFI) 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 DoA and the AFI Unit 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 AFI Unit or its successor and the DoA 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 below, no alteration of the open space land or resources shall occur without prior approval by the AFI Unit 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 AFI Unit 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 AFI Unit 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 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
Katie and Charles Tupper, applicants
Debra Clark, King County Department of Assessments
Wendy Sammarco, King County Forester

2019 aerial photo



1423089173

1423089174

1423089176

1423089107

1423089117

1423089044

1423089152

1423089001

1423089001

1423089143

1423089144

2.83 acres

1423089147

1423089096

1423089146

1423089126

1423089043

0.09 acres

1423089105

IMAGE_Ortho2018KCNAT



Water and Land Resources Division

Department of Natural Resources and Parks
King Street Center
201 South Jackson Street, Suite 600
Seattle, WA 98104-3855
206-477-4800 Fax 206-296-0192 TTY Relay: 711

June 18, 2020

King County Councilmembers
Room 120
C O U R T H O U S E

ATTN.: Melani Pedroza, Clerk of the Council

RE: Hearing Examiner Legal Notice for Public Hearing Scheduled July 30, 2020

Dear Councilmembers:

Attached are the legal notice and proposed ordinances for the above noted public hearing. Please provide ten (10) days notice as required by King County Code (K.C.C. 20.36.060).

Sincerely,

Megan Kim, Project Program Manager
PBRS and Timber Land Programs

PUBLICATIONS TO BE NOTIFIED:

- E19CT019 - (6)
- E19CT029 - (4E)
- E19CT034 - (6)
- E19CT035 - (6)
- E19CT036 - (4E)
- E20CT001 - (4M)

DATES OF PUBLICATIONS:

- (4E) Enumclaw Courier Herald – 07/15/20
- (4M) Snoqualmie Valley Record – 07/17/20
- (6) Voice of the Valley – 07/14/20

Attachments

Exhibit no.	3
Case name	Katie and Charles Tupper
Case number	E20CT001
Date received	7/30/2020
KING COUNTY HEARING EXAMINER	

NOTICE IS HEREBY GIVEN that the Hearing Examiner (hearingexaminer@kingcounty.gov; 206-477-0860) for the King County Council will meet telephonically, please call **1 + (206) 263-8114**, Conference ID: **5804817#** on Thursday, July 30, 2020, at 1:30 pm or as soon thereafter as possible. If any party has a concern with proceeding by phone or needs some special accommodation, let our office know by **July 27, 2020**. This public hearing is to consider applications for classification and real property assessment under Current Use Assessment Statute RCW 84.34, all listed hereafter;

1:30 p.m. or as soon thereafter as possible.

E19CT019 – Joshua Cowart for property located at 19414 257th Avenue SE, Maple Valley, WA 98038 STR: NE-02-22-07; SIZE: 9.26 acres; REQUEST: Public Benefit Rating System; Tax #022206-9110 and #022206-9062.

E19CT029 – Michael and Jenny Binetti for property located at 25207 SE 416th Street, Enumclaw, WA 98022; STR: NE-14-20-06; SIZE: 18.94 acres; REQUEST: Public Benefit Rating System; Tax #142006-9036 and #142006-9129.

E19CT034 – Steve and Sarah Sutcliffe for property located at 28616 SE 204th Street, Maple Valley, WA 98038; STR: SE 06-22-07; SIZE: 6.73 acres; REQUEST: Public Benefit Rating System; Tax #062207-9046 and #062207-9095.

E19CT035 – Lynn Howland for property located at 24649 SE 184th Street, Maple Valley, WA 98038; STR: SW-35-23-06; SIZE: 7.51 acres; REQUEST: Public Benefit Rating System; Tax #352306-9134.

E19CT036 – Ramona Tingdale for property located at 19828 SE 456th Way, Enumclaw, WA 98022; STR: SW-29-20-06; SIZE: 10.63 acres; REQUEST: Public Benefit Rating System; Tax #0006400010.

E20CT001 – Katie and Charles Tupper for property located at 44932 SE Mount Si Road, North Bend, WA 98045; STR: NE-14-23-08; SIZE: 11.16 acres; REQUEST: Public Benefit Rating System; Tax #142308-9001

Details are available from the King County Department of Natural Resources and Parks, Rural and Regional Services Section, 201 South Jackson Street, Suite 600, Seattle, WA 98104; Phone (206) 477-4788.

Dated at Seattle, Washington, This 14th Day of July 2020.

Melani Pedroza
Clerk of the Council
Metropolitan King County Council
King County, Washington

..title

AN ORDINANCE approving an application for current use assessment for either public benefit rating system or timber land, or both, submitted by Katie and Charles Tupper for property located at 44932 SE Mount Si Road, North Bend, WA 98045; designated department of natural resources and parks, water and land resources division file no. E20CT001.

..body

Legend

- 2020 Applicant
- Other 2020 Applicants

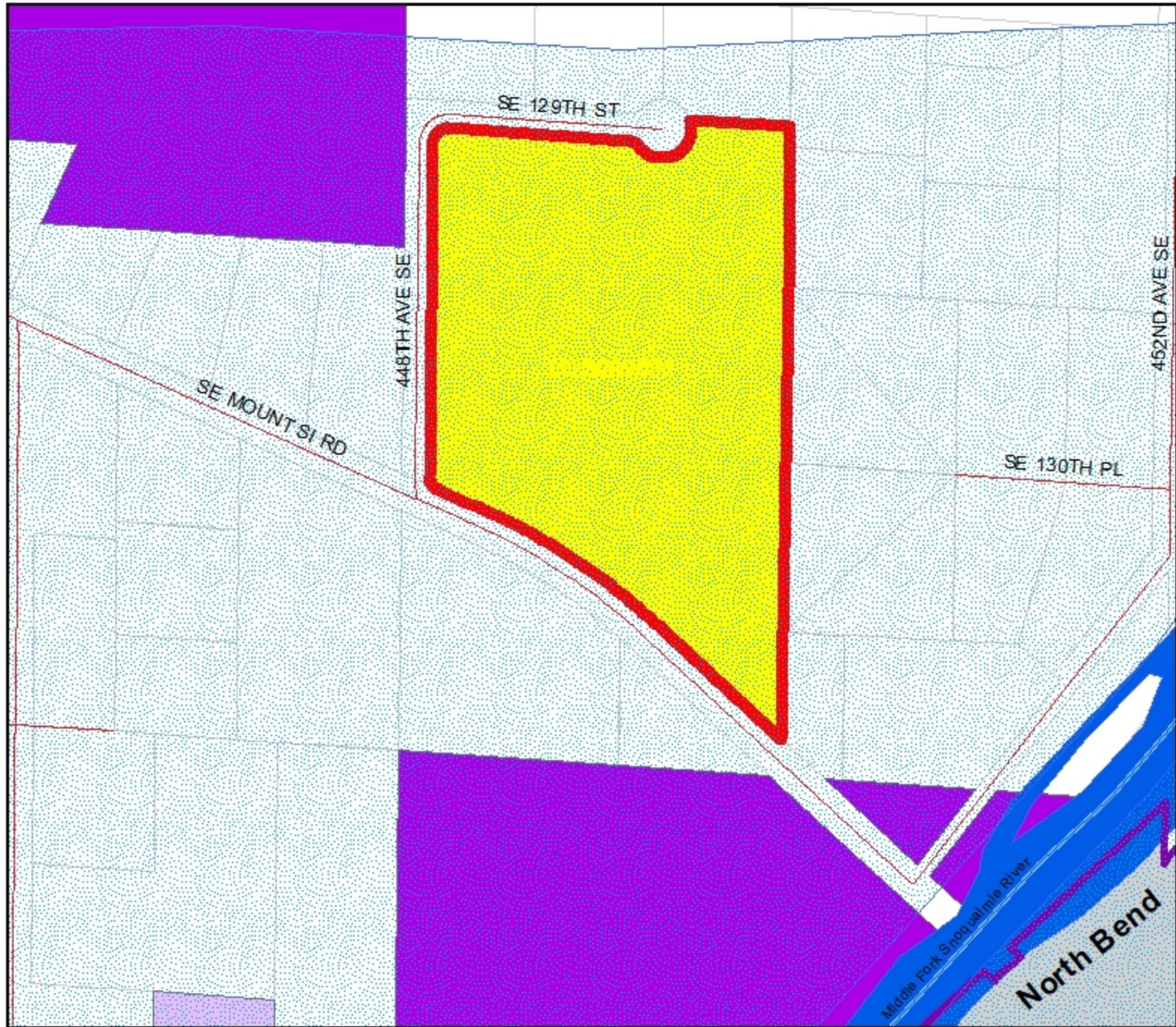
Current Use Programs

- PBR S
- PBR S and Timberland
- Timberland
- Forestland
- Farm and Agriculture

Aquifer Recharge

- CARA 1
- CARA 2
- CARA 3
- Wetlands
- Rivers and Lakes
- Streams
- Public Land
- Farmland Preservation Program
- Wildlife Habitat Network
- King County Parcels
- Current KC Urban Growth Area
- Cities
- Street
- County Boundary

0 45 90 180 270 360 Feet



The information included on this map has been compiled by King County staff from a variety of sources and is subject to change without notice. King County makes no representations or warranties, express or implied, as to accuracy, completeness, timeliness, or rights to the use of such information. This document is not intended for use as a survey product. King County shall not be liable for any general, special, indirect, incidental, or consequential damages including, but not limited to, lost revenues or lost profits resulting from the use or misuse of the information contained on this map. Any sale of this map or information on this map is prohibited except by written permission of King County.

King County
 Department of
 Natural Resources and Parks
 Water and Land Resources Division
 July 21, 2020

PBR S Applicant

Tupper Property

Exhibit no.	4
Case name	Katie and Charles Tupper
Case number	E20CT001
Date received	7/30/2020
KING COUNTY HEARING EXAMINER	

File E20CT001



File E20CT001
EXHIBIT 4

PBRs Applicant
Tupper Property

 E20CT001

 Parcels

 **King County**
 Department of
 Natural Resources and Parks
 Water and Land Resources Division

July 16, 2020



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PUBLIC BENEFIT RATING SYSTEM
Application

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

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

1. NAME of APPLICANT: Katie and Charles Tupper
 Day Phone: 206-551-7782 Evening Phone: same as day phone Email: tupper.katie@outlook.com

2. MAILING ADDRESS of APPLICANT: 38216 SE 85th Street, Snoqualmie, WA 98065

3. PROPERTY ADDRESS: 44932 SE Mount Si Road, North Bend, WA 98045

Is the property located in an incorporated city? Yes _____ City: _____ No X
 From what road is the property accessed? Mt. Si Road

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

5. APPLICANT'S INTEREST in PROPERTY: Owner Yes X 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. <u>1423089001</u>	<u>11.16 acres</u>	<u>8.33 acres</u>
b. _____	_____	_____
c. _____	_____	_____
TOTAL	_____	_____

County use only:

Date Received _____ File NO. _____

Exhibit no.	5
Case name	Katie and Charles Tupper
Case number	E20CT001
Date received	7/30/2020
KING COUNTY HEARING EXAMINER	

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).

Katie Tupper

Print Name

Katie Tupper

Signature

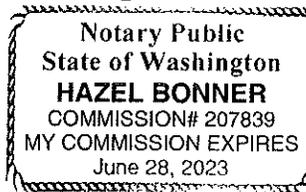
Charles Tupper

Print Name

Charles Tupper

Signature

State of Washington
County of KING



Subscribed and affirmed to before me this 5TH day of February, 2020

[Signature]

Notary's Signature

JUNE 28, 2023

My Appointment Expires

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

1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - (a) The difference between the property tax paid as "Open Space Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
 - (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes.

- (c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal process, or except as a result of those conditions listed in (2) below.
2. The additional tax, interest, and penalty specified in (1) above shall not be imposed if removal resulted solely from:
- (a) Transfer to a government entity in exchange for other land located within the State of Washington.
 - (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power.
 - (c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
 - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallows the present use of such land.
 - (e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
 - (f) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (See RCW 84.34.108(6)(f)).
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e) (farm homesite).
 - (h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
 - (i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - (j) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
 - (k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on a death certificate is the date used.
 - (l) The discovery that the land was classified in error through no fault of the owner.

I. GENERAL

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

The open space area is filled with aged cedar trees and vegetation and sits at the base of Mt. Si. There are a number of walking trails throughout. Land will be continue to be forestry land, and is a natural habitat for a number of birds, migrating elks, and other wildlife.

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

There is currently a single family residence, drive way, landscaping around the home, large cleared open space with flower and vegetable garden, fruit trees, and six outbuildings (including two three-bay shops, and four smaller sheds. There is also a drainage system for the septic.

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

Sometime in the future, we may subdivide the land and carve out a second build site on the property. The area of the second build site is currently in the PBRS designation and would likely be limited to < 1 acre. We would apply to reduce the acreage in the PBRS and pay the applicable fees prior to applying for a building permit.

- 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 X

If "yes", then what type of lease/agreement/easement is it? _____

Please attach copies of all leases, options, easements or any other such agreements.

II. RESOURCE INVENTORY/PBRS Categories

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

Open Space Resources

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

_____ = total open space resource points

Bonus Categories

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

_____ = total bonus category points

 5 = **Total of open space resource and bonus category points results in a Public Benefit Rating (see valuation schedule on page A-6)**

If public access points are requested, please list the user group(s) presently allowed access to the property. For what purpose does the public use the property? Please attach documentation that supports this type of use, such as letters from user groups. **For a property to be eligible, the owner must demonstrate that the property is open to public access and is used by the public.**

n/a

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

n/a

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

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

5 Open space resource points
 Bonus category points

5 = 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 - 52 points	90 %	10 % of Market Value

TUPPER

Katie and Charles Tupper
44932 SE Mt. Si Road
North Bend, WA 98045

January 27th, 2020

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

Application for Open Space Reclassification

Legal Description of Parcel

Parcel number: 1423089001

Legal description: LOT 1 OF KC SHORT PLAT NO 1088017 RECORDING NO 9309039004
SAID SHORT PLAT DAF - W 1/2 OF NE 1/4 OF NE 1/4 LY NLY OF CO ROAD POR OF PARCEL
CLASSIFIED AS TIMBER LAND PURSUANT TO CHAPTER 84.34 RCW

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SITE MAP PLAN. - 44932 SE Mt. Si Road, North Bend WA 98045

