

May 4, 1995

Introduced By: _____

LOUISE MILLER
LARRY PHILLIPS
GREG NICKELS

PBRs Ord

Proposed No.: _____

95-347

ORDINANCE NO. **11798**

AN ORDINANCE revising the public benefit rating system and assessed valuation schedule for open space land, amending Ordinance 1076, Section 3, as amended, K.C.C. 20.36.030; and Ordinance 10511, Section 7, and K.C.C. 20.36.100 and repealing and replacing Ordinance 11195, Section 3, and K.C.C. 20.36.150.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 11195, Section 3, and K.C.C. 20.36.150 is hereby repealed, and the following is substituted: The Summary Report dated March, 1995 detailing the public benefit rating system and attached hereto is hereby approved and adopted and by this reference made a part hereof.

SECTION 2. Ordinance No. 1076, Section 3, as amended, and K.C.C. 20.36.030 are hereby amended to read as follows:

Applications. An owner of farm and agricultural land desiring current use assessment under RCW Chapter 84.34 shall make application to the county assessor and an owner of open space land desiring assessed valuation under the public benefit rating system or an owner of timber land desiring current use assessment shall make application to the county council by filing an application with the ~~((department of development and environmental services))~~ department of parks, natural and cultural resources. The application shall be upon forms supplied by the county and shall include such information deemed reasonably necessary to properly classify an area of land under RCW chapter 84.34 with a notarized verification of the truth thereof.

SECTION 3. Ordinance No. 10511, Section 7, as amended, and K.C.C. 20.36.100 are hereby amended to read as follows:

Criteria for approval - public benefit rating system for open space lands.

A. Rating System. To be eligible for open space classification under the public benefit rating system, property must contain one or more priority open space resources. These resources are ranked as high priority, medium priority and low priority resources and are based on the

1 adopted King County Open space Plan referenced in K.C.C. 20.12.380. High priority resources
2 receive five points each, medium priority resources receive three points each and low priority
3 resources receive one point each. Properties can receive a maximum of thirty points from no
4 more than six open space priority resources. In addition, bonus points and super bonus points
5 may be awarded pursuant to Subsection B and C and a property can achieve a maximum of fifty-
6 two points through the rating system and the bonus system. Portions of property may also
7 qualify for open space designation. Complete definitions of each resource, sources and
8 eligibility standards are fully described in the summary report adopted by reference by this
9 ordinance. The ~~((department of development and environmental services))~~ department of parks,
10 natural and cultural resources shall have administrative authority to interpret issues relating to the
11 priority resource definitions and eligibility standards outlined in the summary report.

12 1. High priority resources - five points each.

13 a. Active or passive recreation areas.

14 b. Property under option for purchase as park, recreation, open space or CIP mitigation
15 site.

16 c. Aquifer protection areas.

17 d. Shoreline: "Conservancy" environment.

18 e. Scenic resources, viewpoints and view corridors.

19 f. Surface water quality buffer area.

20 g. Open space within or close to urban growth areas.

21 h. Significant plant, wildlife or salmonid habitat area.

22 i. Significant aquatic ecosystems.

23 j. Historic landmarks/ archeological sites: designated sites.

24 k. Trail linkages.

25 l. Urban area open space.

26 m. Farm and Agricultural Conservation Land.

27 2. Medium priority resources - three points each.

28 a. Public lands and right-of-way buffers.

29 b. Special native plant sites.

1 c. Natural shoreline environments.

2 d. Geological features.

3 e. Eligible historic landmarks or archeological sites.

4 f. Buffers to designated historic landmarks/archeological sites.

5 g. Special animal sites.

6 3. Low priority resources - one point each.

7 a. Buffers to eligible historic/ archeological sites.

8 B. Bonus System. Properties qualifying in the specific high, medium or low priority
9 categories may receive up to twenty-two bonus points if the following additional qualifications
10 are met:

11 1. Resource restoration - five points.

12 2. Bonus surface water quality buffers - three or five points.

13 3. Contiguous parcels under separate ownership - two points.

14 4. Conservation/historic/trail easement in perpetuity - five points.

15 5. Bonus public access points.

16 a. Unlimited public access - five points.

17 b. Limited public access - sensitive area - five points.

18 c. Limited public access - three points.

1 C. Super Bonus system. Properties with at least one high priority resource and which
2 allow unlimited public access, or limited public access if due to resource sensitivity, and which
3 convey a conservation, historic, or trail easement in perpetuity, in a form approved by the county,
4 shall be automatically eligible for current use value at 10% of market value.

5
6 INTRODUCED AND READ for the first time this 8th day of
7 May, 1995.

8 PASSED by a vote of 12 to 0 this 22nd day of
9 May, 1995.

10 KING COUNTY COUNCIL
11 KING COUNTY, WASHINGTON

12
13 Kent Pullen
14 Chair

15
16 ATTEST:

17
18 Jane Masno
19 ~~Deputy~~ Clerk of the Council

20
21 APPROVED this 1st day of June, 1995

22
23 Gary Locke
24 King County Executive

25
26 **ATTACHMENT:**

27 King County Public Benefit Rating System, March 1995.

95 - 347

11796

PUBLIC BENEFIT RATING
SYSTEM SUMMARY REPORT

March 1995

**SECTION I. CURRENT USE ASSESSED VALUATION--THE PUBLIC
BENEFIT RATING SYSTEM**

Public Benefit Rating System For King County

1. Open Space Resources. Each property applying for open space classification shall be evaluated for the presence of each open space resource on the county's listing of high, medium and low open space resource priorities. The resources and the property's eligibility to receive credit for these resources, are defined in the next section of this report. For each high priority resource of the property, the property shall be awarded 5 points; for each medium resource, 3 points and for each low priority, 1 point.

A property may receive a maximum of 30 points through the open space resource categories.

In addition to the open space resource categories, a property or properties may obtain points from four "Bonus Point" categories by complying with requirements beyond those necessary to receive points in a high, medium or low category. Up to 22 additional points can be awarded through the bonus point categories.

2. Open Space Resource Verification. Pursuant to state law, the presence or occurrence of an eligible open space resource must be verified by referral to a specified source in the open space resource listing or by reference to a mapping the county or other recognized authority has prepared which identify those lands which contain open space resources. Alternatively, the existence of the resource may be verified by an expert in the particular resource being reviewed.

The county has adopted a general policy of using the best available source, supplemented by the ability of the property owner to verify a resource through a recognized expert.

Rule of Reason: For each priority resource, the county will determine the appropriate land area that receives credit for a particular priority resource and accompanying tax reduction. For the purpose of tracking assessed value on open space and non-open space portions of the property, the Assessor may create a new tax lot for a portion of the property. This action does not require a formal tax lot split.

3. Public Access. Access to the county's open space lands by the general public should be encouraged for all lands unless it is determined that such access would damage or endanger the resource. Property owners who allow access to the property should be afforded consideration in the level

of tax reduction they receive, depending on the level of access allowed and the conditions under which access is permitted.

Properties shall be awarded additional points to the extent that such public access is available to the open space site, to a maximum of 5 points. The applicant shall specify the type of access which will be available in the application. Access points shall be awarded on the following scale:

- a. Unlimited Public Access (5 points): Year-round access to the general public is allowed without special arrangements with the property owner.
- b. Limited Public Access - Sensitive Area (due to resource sensitivity) (5 points): Access may be reasonably limited due to the sensitive nature of the resource, with access provided only to appropriate user groups. The access allowed must generally be for an educational, scientific or research purpose and available through special arrangements with the owner.
- c. Limited Public Access (3 points):
 - (1) Access to the public is allowed, with or without special arrangements with the property owner, for any period of less than the full year.
 - (2) Access is available to any and all of the general public during any period of the year upon special arrangements with the owner or upon the payment of a use fee which may not exceed twice the cost for members of the organization utilizing the facility.
- d. No Public Access (0 points):
 - (1) No public access is allowed.
 - (2) Members Only Access: Access is restricted at all times to members of the organization utilizing the facility.
- e. Signage: For properties allowing public access and receiving access points under a. through c.(2) above, the property owner shall be required to furnish and maintain, at his/her own expense, signage according to County specifications which designates the property as part of the Open Space Taxation Program and states the conditions of access.
- f. Accessibility. For properties allowing access and

being considered for receiving access points under a. through c. (2) above, no points will be allowed if the property is not reasonably accessible. The property owner may, at their own expense and without any deduction in the number of access points awarded, limit access to the property to a reasonable number of points through the use of fences, berms or other access barriers. Such physical barriers must be approved by the appropriate agency in advance, so as not to defeat the purpose of a resource category - for instance restricting wildlife in a wildlife corridor or construction of a visually incompatible fence near an historic resource.

- g. **Limitations on Access and Use.** Reasonable limitations on access and use of properties maybe imposed without a deduction in the number of access points a property receives. For example, prohibiting access before a reasonable time in the morning and after a reasonable time in the evening, prohibiting the use of any motorized or wheeled vehicles (except those required by disabled persons), prohibiting the use of the property for any kind of social gathering, prohibiting the consumption of any alcoholic beverages on the property, prohibiting the use of the property for picnics, etc. are all examples of reasonable limitations on the use of the property by the public which would likely not result in a reduction of points received by the property in the public access category. All such restrictions must be included in such documents or easements which establish the property as eligible for current use taxation.

4. Conservation and Historic Easements (5 points). The granting of a conservation or historic easement permanently protecting the resources of an otherwise eligible property provides the public with additional value in the form of greater permanence of the resource. NOTE: Properties with at least one high priority resource, which allow unlimited public access or limited public access (due to resource sensitivity), and which provide a qualifying easement shall be automatically eligible for the maximum tax reduction provided in the PBRs. To be eligible under the proposed PBRs easements must meet minimum standards. Jurisdictions will not be precluded from requiring additional conservation easement provisions that are more restrictive than the provisions required under the PBRs program.

An owner of property seeking open space classification may receive, in addition to points received for resources, an additional 5 points if the owner conveys to the County or to

an entity acceptable to the County such as the State of Washington, a municipality in which the property is located, or a qualifying conservation organization; a conservation or historic easement in a form and with such conditions as are acceptable to the county and local jurisdiction.

5. Ineligible Lands. The following properties shall not be eligible for open space classification:

- a. Properties which do not contain an open space resource identified as either high, medium or low.
- b. Open space areas required by zoning or other land use regulation, unless the owner provides additional public benefit, such as additional public access, resource restoration, or a native growth protection easement. Ineligible lands include open space areas dedicated under zoning or subdivision conditions or which are used to achieve maximum development potential under zoning.
- c. Buffer areas required as part of a development, subdivision, zoning or other regulatory requirement are not eligible as a surface water quality buffer area priority resource, unless other conditions beyond those required by regulation are imposed.

6. Participation Period. Once property is accepted as open space by this program, it remains in the program until:

- a. the property is withdrawn or removed from the program, which the owner may request at any time (although he/she must meet certain financial obligations described below);
- b. the use of the property is changed; or,
- c. the property is sold and a new owner has not reapplied by filing a notice of continuance.

In all of these 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 if the land were not in open space, plus interest, for a maximum of seven years before removal from the program. In addition, if the land has been in the program less than 10 years, or the owner fails to give a two year notice of withdrawal, a penalty of 20% of the above amount is charged.

7. Other Conditions. Pursuant to state law, the county's acceptance of properties into the open space assessment classification may be based on certain conditions being met, including the granting of easements. As a part of the

determination of acceptance of an application, the granting authority will specify such additional conditions as may be required. At a minimum, the conditions of acceptance will include limits on the number, types and locations of structures which may be built on the property; the level of access to the property (consistent with any access points received by the property); the allowance of subdivisions; etc.

8. Management of the Open Space Resource. Management of the open space resource by the property owner shall be a condition for acceptance into and continuation in the tax reduction program. The property owner must agree to maintain the open space resource(s) for which the tax deferral was allowed in the same or better condition than at the time the deferral was granted. Any practices engaged in by the property owner which reduce the open space value will be prohibited, e.g. the cutting of trees, clearing of brush, etc., unless such practices are required for public safety and the county, as a condition of acceptance into the program, should require that the owner restore any property whose open space resources are degraded except as a result of natural causes (flood, storm, etc.). The tax deferral is granted to a property owner who agrees to maintain the eligible property and to the extent the owner will not agree to this condition, current use classification will not be granted. The Assessor has the power to remove from current use classification any property in the event it does meet the criteria under which deferral was originally granted.

9. Monitoring For Compliance. The county may, on the same notice required for assessment purposes, monitor the property to determine the continuing compliance with the conditions under which open space classification was granted and the current uses of the property. Failure of the owner to meet the conditions of the approval or to maintain the uses of the property which were the basis for the original approval shall be grounds for the county to re-evaluate the property under the PBRs. If the re-evaluation shows the property is no longer eligible or that the overall rating would result in a current use assessment at a higher percentage of market value than was originally approved, the county shall take action to remove the current use classification and to determine the amount of deferred taxes, interest and penalty which the owner owes.

10. Contiguous Parcels. Contiguous parcels of land with the same open space resources, regardless of whether under the same ownership or not, shall be eligible for treatment as a single application. "Contiguous parcels" are defined as parcels abutting each other without any significant natural or manmade barrier separating them, or parcels abutting a publicly owned open space but not necessarily abutting each other without any significant natural or manmade barriers separating the publicly owned open space and the parcels seeking open space classification or each other in the event that they do abut.

Such treatment shall include the requirement to pay only a single application fee, the requirement that the total area of all parcels combined must equal or exceed any required minimum (rather than each parcel being required to meet such minimums). Parcels accepted into open space classification under this contiguous parcels provision must all be accepted under identical terms and conditions of access, easements, and restrictions. Individual parcels may be withdrawn from open space classification consistent with all applicable rules and regulations without affecting the continued eligibility of all other parcels accepted under the same application, provided that the combined area of the parcels remaining in open space classification must equal or exceed any minimum size requirement established in the public benefit rating system and that access to the remaining parcels is not affected. To provide an incentive for property owners to combine contiguous parcels to form larger areas eligible for open space classification, a bonus of 2 points shall be awarded in the PBRs to any application of contiguous parcels which meets the following conditions:

- a. The application must include two or more parcels under different ownership.
- b. The parcels included in the application must have the same open space resources.
- c. The owners of parcels included in the application must agree to identical terms and conditions for inclusion in the program.

11. Summary of Open Space Public Benefit Rating System.

a. Open Space Resource Priorities

	<u>Maximum Points</u>
High Priority	5 points each
Medium Priority	3 points each
Low Priority	1 point each
Resource Priorities	30 points from no more than 6 resources

b. Bonus Categories Up to 22 points including:

1) Public Access	
Unlimited Public Access	5 points
Limited Public Access -	
Sensitive Area (due to	
resource sensitivity)	5 points
Limited Public Access	3 points
No Public Access	0 points
Members Only Access	0 points

2) Conservation/Historic Easement 5 points

SUPER BONUS CATEGORY: Properties with at least one high priority resource, which allow unlimited public access or limited public access - sensitive area (due to resource sensitivity) and which provide an easement shall be automatically eligible for the maximum tax reduction provided in the PBRs.

Public Benefit Rating TOTAL: 52 maximum points

12. Current Use Assessed Valuation Schedule. Properties accepted for enrollment in the current use assessment program for open space will have the assessed value of their land set at the "current use" value rather than the market value based on highest and best use of the land. This current use value will be expressed as a percentage of market value based on the public benefit rating of the property and the schedule below:

Public Benefit Rating	Current Use Value
0 - 4 points	100% of market value
5 - 10 point	50% of market value
11 - 15 points	40% of market value
16 - 20 points	30% of market value
21 - 34 points	20% of market value
35 - 52 points	10% of market value

Buildings and other improvements to the land shall continue to be assessed at market value.

SUPER BONUS CATEGORY

Properties with at least one high priority resource AND allow unlimited public access or limited public access - sensitive area (due to resource sensitivity) AND convey a conservation or historic easement in perpetuity in a form and with such conditions as are acceptable to the County. Current use value of 10% of market value.

SECTION II. KING COUNTY PUBLIC BENEFIT RATING SYSTEM OPEN SPACE RESOURCES

To be deemed eligible for open space classification by the granting authority, property must contain one or more open space resources. These resources are divided into high, medium and low priorities, reflecting the priority of the resources in the open space plan. Properties with resources in the "High Priority" category will receive 5 points for each verifiable resource, "Medium Priority" resources 3 points and "Low Priority" 1 point in the county's Public Benefit Rating System. Properties may receive points in up to six separate categories. In addition, properties may receive points from five "Bonus Categories."

List of High, Medium and Low Priority Resources

(Note: listings within each priority resource do not imply rank or importance - all are of equal point value within the overall category.)

High Priority Resources - 5 Points

- A. Active or passive recreation areas.
- B. Property under option for purchase as park, recreation, open space land or CIP mitigation site.
- C. Aquifer Protection Areas.
- D. Shoreline: "Conservancy" environment.
- E. Scenic resources, viewpoints and view corridors.
- F. Surface water quality buffer area.
- G. Rural or low density open space close to urban or growth areas.
- H. Significant plant, wildlife and salmonid habitat area.
- I. Significant Aquatic Ecosystems.
- J. Historic landmarks/Archeological sites: Designated sites.
- K. Trail linkages.
- L. Urban or growth area open space.
- M. Farm and Agricultural Conservation Land.

Medium Priority Resources - 3 Points

- A. Public lands and right-of-way buffers.
- B. Special native plants sites.
- C. Shoreline: "Natural" environment.
- D. Geological features.
- E. Historic landmarks/Archaeological sites: Eligible sites.
- F. Buffers to designated Historic landmarks/Archaeological sites.
- G. Special animal sites.

Low Priority Resources - 1 Point

- A. Buffers to Eligible Historic landmarks/Archeological sites.

Bonus Categories

Properties qualifying in the specified High, Medium or Low priority category above may receive the indicated number of bonus points if the additional qualifications are met.

- A. Resource restoration. (5 points)
- B. Bonus surface water quality buffer (3 or 5 points)
- C. Contiguous parcels under separate ownership. (2 points)
- D. Conservation/historic easement: (5 points).

Public Access Bonus Points:

Unlimited Public Access	5 points
Limited Public Access - Sensitive Area (due to resource sensitivity)	5 points
Limited Public Access	3 points
No Public Access	0 points
Members Only Access	0 points

Note: Public Access bonus points are granted to categories that require public access.

Super bonus category: Properties with at least one high priority resource, AND which allow unlimited public access or limited public access - sensitive area (due to resource sensitivity) AND which provide a qualifying conservation, historic or trail easement in perpetuity would be automatically eligible for the maximum tax reduction provided in the PBRs.

Descriptions of Priority Resources - Definitions, Sources of Data for Location of Lands, and Eligibility Criteria**HIGH PRIORITY RESOURCES - 5 Points****A. Active or passive recreation areas.**

Definition: Property which is currently devoted to providing active or passive non-motorized recreation use or which complements or substitutes for government facilities. The facility must be open to the public, charging a use fee no higher than the fee charged by a like public facility, or the facility must provide recreation or other services to youth, senior citizens, the handicapped or similar group.

Possible Sources: Determination by King County Parks Division or by appropriate parks departments of incorporated cities or towns.

Eligibility: Eligible sites are those identified by appropriate parks departments as meeting the definition of active or passive recreation areas.

Examples:

- 1) Ballfields on private property that are open to the public.
- 2) Equestrian, pedestrian or bicycle trail loop system contained within a property, as opposed to a linkage of a single trail across a property (this is covered under the "trail linkages" medium priority resource).
- 3) Off-road bicycle trail system contained within a property, as opposed to a linkage of a single trail across a property (see "trail linkages" medium priority resource).
- 4) Golf course open to public with fees not exceeding local public golf courses.
- 5) A community garden in Seattle.
- 6) An arboretum with public access.

Ineligible: Trail linkage properties: These are covered under a separate category.

"Miniature golf" facilities.

Recreational vehicle park portions of sites and related improvements to the land.

B. Property under option for purchase as future park, recreation, open space land or Capital Improvement Project mitigation site.

Definition: Property which has been identified as land which the state, county, any city or town within the county, school district, other municipal corporation or other qualified not-for-profit land conservation organization may, at a future date, want to purchase as park, recreation, or other open space land, or land to be purchased as a mitigation site for a Capital Improvement Project (CIP). Eligible CIP mitigation sites would include parcels that a government agency has identified for constructing a stream or wetland mitigation project for the unavoidable impacts of construction of capital improvements such as roads or regional retention/detention ponds. Eligibility for this classification shall be subject to the securing and recording of an option between the owner and the local jurisdiction stipulating that the owner will sell to the local jurisdiction for a specified price which shall be no greater than the fair market value at the time the land is classified as open space.

Possible Sources: Recorded options between the owner and the appropriate local jurisdiction.

Eligibility: Eligible sites include only those with a recorded option between the local jurisdiction and the landowner and an ordinance by the local jurisdiction approving the option filed with the current use taxation application to the county and where the primary use of the property will be for park, recreation, open space or a CIP mitigation site. Such an option must be recorded with the County Records and Elections Division within four months of the granting of a tax reduction for the property.

The statement of intention to acquire a property from the local jurisdiction must also state that the property under option contains less than 15% non-permeable surfaces, with the exception of trail corridors. Penalties for withdrawing from the program under this resource will be excused when the option is exercised or expires. If a local jurisdiction fails to exercise or extend an option, the property owner will not be subject to a penalty and may reapply to the program to determine if the property is otherwise eligible.

If an option is extended, the tax benefit is automatically extended for the period of the option; the PBRs coordinator and the Assessor must be notified of any option extension by the property owner, through provision of a copy of the extended option.

Examples:

- 1) Site of future active or passive recreation park.
- 2) Other open space to be purchased by public agency.
- 3) Trail corridor to be purchased in fee (not a partial fee easement) by a public agency.

Ineligible:

- 1) Land designated for future use as school playgrounds
- 2) Site that would be intensively developed, including future physical improvements/structures over greater than 15% of the site.

C. Aquifer Protection Areas.

Definition:

- 1) Zones 1 and 2 of Wellhead Protection Areas; and
- 2) Areas of high infiltration potential.

Possible Sources:

- 1) Zones 1 and 2 of Wellhead Protection Areas as

mapped by a public water system purveyor and approved by the Washington Department of Health (DOH) and/or the Seattle-King County Health Department (SKCHD) as part of a Wellhead Protection Program.

- 2) Lands meeting the criteria for areas of high infiltration potential adopted by SKCHD; Lands located within a mapped area of high infiltration potential prepared by SKCHD.

Eligibility: Eligible sites are those meeting the above definition. Certain uses may be restricted due to the sensitive nature and function of the land. Native growth must be preserved or a plan for revegetation must be submitted and approved.

D. Shoreline: "Conservancy" environment.

Definition: Marine, lake and river shoreline and associated wetlands identified as "conservancy environment" in an adopted Shoreline Master Plan. Conservancy shoreline areas are intended to preserve their existing character. Credit for this resource cannot overlap with the "Natural" shoreline environment or surface water quality buffer area priority resource. The area must consist of native vegetation.

Possible Sources: Shoreline Master Plan.

Eligibility: Eligible sites must be identified as "conservancy shoreline environment" in an adopted Shoreline Master Plan and must meet the following additional conditions: The property must not be in another shoreline category of the PBRs. The area to be considered eligible is a maximum of 200 feet upland from the ordinary high water mark, within the 100-year flood plain or the edge of the associated wetland, whichever is greater.

Examples:

- 1) Natural shoreline property on Lake Sammamish near Lake Sammamish State Park.
- 2) Forested property on Vashon Island along Puget Sound.
- 3) Undeveloped Shoreline Property on Lake Francis near Maple Valley.

E. Scenic natural resources, viewpoints and view corridors.

Definition:

- 1) Scenic Natural Resource: An area of 10 or more acres of natural features which is visually

significant to the aesthetic character of the county; or,

- 2) Viewpoint: Property that provides a view of an area which is visually significant to the aesthetic character of the county and which provides unlimited public access identified by a permanent sign readily visible from a road or other public right-of-way; or,
- 3) View Corridor: an area of adjoining parcels which individually may be less than 1 acre but which, when combined, total at least 1 acre and create a view corridor critical to maintaining a view of a scenic resource area or other visually significant area.

A property qualifying under this category that contains more than one of the above definitions may only receive a maximum of five points from this category.

Visually significant scenic natural resources include, but are not limited to, Puget Sound, Lake Washington, Lake Sammamish, the Issaquah Alps and the Cascade Mountains. Viewpoints and view corridors must have views of scenic natural resources that are visually significant in King County or other visually significant areas, including but not limited to Mt. Rainier, the Cascade range or the Olympic Mountains.

Possible Sources: No current inventory available. Eligibility is subject to County Council determination on a case-by-case basis.

Eligibility:

- 1) Scenic Natural Resource: Eligible sites must be significant to the identity of the local area and be visible to significant number of the general public from public rights-of-way. Such lands must be of sufficient size to substantially preserve the scenic resource value and must be at least 10 acres in size.
- 2) Viewpoint: Eligible site must provide a view of a scenic natural resource in King County or other visually significant areas and provide for unlimited public access.
- 3) View Corridor: Eligible sites must be at least one acre in size or, in combination, one acre in size, and provide views of areas significant to the local area.

Examples:

- 1) Viewpoint: A roadside property with a view of Puget Sound and the Olympic mountains.
- 2) Viewpoint: A property located along a road or trail on Cougar Mountain that provides a view of the Cascade range and Lake Sammamish.
- 3) View Corridor: A property located at the base of Mount Si that allows a view of the Mountain from Three Forks County Park or an adjacent road.
- 4) View Corridor: A property in Seattle that allows a view of Lake Washington and the Cascade Mountains from a park or other viewpoint.
- 5) Scenic Natural Resource: Mature forest lands greater than 10 acres in size within view of Interstate 90 in the Mountains to Sound Greenway.
- 6) Scenic Natural Resource: Undeveloped, forested land greater than 10 acres in size along the valley of a major river such as the Cedar River.
- 7) Scenic Natural Resource: Undeveloped, forested bluff greater than 10 acres in size overlooking Puget Sound.

Ineligible:

- 1) Viewpoints: Residential or other properties without a permanent, readily apparent sign indicating public access.
- 2) View Corridor: Property where natural growth or allowable structures will significantly impede the view from an identified viewpoint to an identified scenic resource
- 3) Scenic Resources: Buildings or structures, golf courses, commercial nurseries.

F. Surface water quality buffer area.

Definition: An undisturbed zone of native growth vegetation adjacent to a lake, pond, stream, wetland or marine waters of a sufficient width, but no less than 25 feet, that will benefit a surface water body by protecting water quality and reducing erosion. To be considered a surface water quality buffer area, the property owner must provide livestock restrictions (fencing), if necessary, or be subject to a Conservation Plan approved by the Conservation District. NOTE: Eligibility requires property use and access restrictions beyond those specified in the Sensitive Areas Ordinance or other surface water protection regulations. The two major ways of meeting this definition are:

- Provide at least 50% additional buffer width beyond that required by regulation, or

- Fence existing livestock out of buffer required by regulation.

Possible Sources: Catalogue of Washington Streams, Shoreline Master Programs, County or local Sensitive Areas Ordinance streams and wetlands maps.

Eligibility: Eligible lands must meet the definition above. In addition, the area must be preserved from clearing or intrusion by domesticated animals or structures. All such lands in or adjacent to pasture land must be fenced to prevent intrusion by domesticated animals. The buffer width is measured upland from the ordinary high water mark or the outer edge of a regulated wetland. The buffer does not include the body of water waterward of the ordinary high water mark or the wetland itself.

Examples:

- 1) Property adjacent to a section of Bear Creek that contains freshwater clams, which are highly sensitive to water quality conditions.
- 2) Property adjacent to Soos Creek where owner provides a naturally vegetated buffer and fences off livestock.

Ineligible: Property where the portion under application for current use taxation is equivalent to a required sensitive areas ordinance buffer and no further restrictions are proposed by the owner.

G. Open space close to urban or growth areas.

Definition: Areas of 10 acres or more meeting one of the following:

- 1) located outside but within two miles of the boundaries of incorporated cities
- 2) in urban or growth areas in unincorporated King County, as identified in the King County Comprehensive Plan or Community Plans where the applicable zoning allows for more intensive development than 1 unit per 10 acres
- 3) in urban areas identified as urban separators in adopted community plans where the owner agrees to restrict future subdivision and building

Possible Sources: Adopted King County Community Plans; adopted local jurisdiction comprehensive or Growth Management plans.

Eligibility: Eligible sites shall meet the above definition and may include former open farmland, woodlots, scrublands or other lands.

Examples:

- 1) A ten acre property in the Soos Creek community planning area in an area that is zoned rural and is within two miles of a city, or is an identified community separator.
- 2) A ten acre property in the East Sammamish community planning area that has a minimum zoning of five acres and is located within an urban area Comprehensive Plan designation.

Ineligible: A five acre parcel in an area zoned for five acre residential tracts (If public access is provided this parcel may qualify under the active/passive recreation or trail linkages category). A ten acre parcel that contains a three acre parking lot that is not used to serve public recreational needs (This parcel would exceed the 15% impermeable surface maximum).

H. Significant wildlife, plant and salmonid habitat area.

Definition: An area consisting of one of the following:

- 1) An area which is utilized by naturally occurring plant or animal species listed as being endangered, threatened or sensitive by the State Departments of Wildlife or Natural Resources and where such species are found with sufficient frequency for critical ecological processes such as reproduction, nesting, rearing, wintering, feeding or resting to occur.
- 2) An area meeting the criteria for Native Plant Community under the Natural Heritage Plan of the State Department of Natural Resources.
- 3) Sites which meet the criteria for priority habitats and species as defined by the Department of Wildlife and are selected by the King County Environmental Division and local jurisdiction.
- 4) Sites which meet criteria for critical wildlife habitat conservation areas as defined by King County or local jurisdiction.

Possible Sources: Natural Heritage Data Base, Priority Habitats and Species (PHS) database, local sources, King County regional database (to be developed).

Eligibility: Eligible sites are those identified by the King County Environmental Division or those where expert verification acceptable to the Environmental Division is available confirming that the land fulfills the functions described under the definition.

Examples: Elk wintering range, salmon spawning stream, pileated woodpecker nesting and foraging sites, cavity nesting duck habitat, bald eagle nests, heron rookery, undisturbed old growth forest of at least 10 acres in the lowlands, and endangered plant sites.

I. Significant aquatic ecosystems.

Definition: Areas described in the Natural Heritage Plan as Native Wetlands where salt or fresh water is the dominant factor in determining the nature of the plant and animal communities.

Possible Sources: Natural Heritage Data Base of the Washington State Department of Natural Resources.

Eligibility: Eligible sites are those on file in the Natural Heritage Data Base. Expert verification acceptable to the administering state agency will substitute for inclusion in the data source.

Example:

- 1) Moss Lake in eastern King County.

Ineligible: Properties not eligible for listing in the Natural Heritage Data Base.

J. Historic landmarks/Archaeological sites: Designated sites.

Definition: Historic and Archeological Resources; Land which constitutes or upon which is situated an historic landmark formally designated by King County or a local jurisdiction, including buildings, structures 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.

Possible Sources: Historic and Archeological Resources; King County or other local lists or registers of historic places or landmarks and the State inventory of Archaeological Sites (State Office of Archaeology and Historic Preservation).

Eligibility: Historic and Archaeological Resources; Eligible properties must be listed on a County or other local list or register of historic places or landmarks for which there is local regulatory protection. Eligible properties include contributing properties within designated historic districts. Improvements to the land are not eligible for this tax reduction, but may be eligible for other federal or state tax credits. The King County Historic Preservation Officer will review and make determination on eligibility.

Ineligible: Properties listed only on or eligible for the State or National Registers of Historic Places but not on the King County or other local list or register. These properties may qualify as Medium Priority resources as "Eligible" Historic and Archaeological Resources.

Examples:

- 1) The Hjertoos Farm, Carnation.
- 2) The Pacific Coast Company House #75, Newcastle.

K. Trail Linkages.

Definition: Land used as a public urban or rural off-road trail linkage for pedestrian, equestrian, bicycle or other uses which remains in private ownership. The trail linkage shall be no less than 25 feet in width and the owner provides a trail easement to an appropriate public or private entity, acceptable to King County as to form. Such an easement must be recorded with the County Records and Elections Division within four months of the granting of a tax reduction for the property. Use of motorized vehicles is prohibited on trails receiving tax reductions in this category, except in the case of medical or police emergencies.

Possible Sources: Copy of recorded or proposed easement for review by lead review agency.

Eligibility: Eligible site properties must be used as a public urban or rural trail linkage which remains in private ownership. The amount of land may be of less than any minimum size prescribed in any other category, provided the trail linkage and buffer shall be no less than 25 feet in width, unless the reviewing agency determines that for linkage purposes, an exception to this provision is allowable and the owner agrees to provide a trail easement, acceptable as to form to King County, to an eligible and appropriate public or private entity. The trail must be primarily off-road and separated from any road by at least 25 feet, unless

the reviewing agency determines that for linkage purposes, an exception to this provision is allowable. Sidewalks within a road right-of way are not intended to qualify under this category. Fencing is not allowed within the right-of-way, unless the fence is along a property line. Gates are only allowable subject to review and approval of the existing gate, proposed gate or proposed replacement gate by the appropriate local parks division.

Examples:

- 1) A property with a trail easement granted to an equestrian club over a segment of an equestrian trail along the edge of a single family property.
- 2) A segment of an appropriately identified off-road trail within a Seattle neighborhood Greenbelt, with appropriate easement.
- 3) A segment of the county multi-use regional trail system in unincorporated King County, with easement purchased under county 1989 bond program.
- 4) A community trail in unincorporated King County identified as a community trail in the county trail plan, with easement granted to the county.

Ineligible: Trails where no appropriate easement has been granted. Sidewalks and roadside trails similar to sidewalks are not intended to be eligible, except under specific determination and approval of county or local parks department as necessary for linkage purposes.

L. Urban area open space.

Definition: Areas of one acre or more located inside of the boundaries of incorporated cities or in urban areas in King County, as identified in the County Comprehensive Plan, where the applicable zoning allows for more intensive development, where the owner agrees to restrict future subdivision and building, or agrees to limit uses of the property, or agrees to provide a native growth protection easement, or agrees to allow public access to the property. Areas of one-half to one acre may be eligible, if, in addition to the criteria for urban lands one acre or greater, the land meets at least one of the following criteria:

- 1) conserves and enhances natural or scenic resources, or
- 2) protects streams or water supply, or
- 3) promotes conservation of soils, wetlands, beaches or tidal marshes, or
- 4) enhances the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries

- or other open space, or
- 5) enhances recreation opportunities, or
- 6) preserves visual quality along highways, roads, and street corridors or scenic vistas.

Possible Sources: Adopted King County Community Plans; adopted local jurisdiction Comprehensive or Growth Management Plans.

Eligibility: Eligible sites shall be those of one half (1/2) acres or more identified in an urban area in an adopted comprehensive or growth management plan meeting the criteria outlined above. In special circumstances, owners of non-contiguous properties that together meet the one half acre minimum may jointly apply under this category if all of the following conditions are met:

- * The non-contiguous properties are within a service area defined in an adopted local comprehensive plan, in conformance with Growth Management Act requirements, in which provision of open space does not meet adopted standards. If no such service area standards have been established, then a specific finding of extraordinary open space need must be determined by the local legislative body and accompany an application.
- * Each non-contiguous applicant parcel is at least as large as the minimum zoned lot size.
- * No parcel is greater than 75 feet from another applicant parcel in the non-contiguous parcel group.

Examples:

- 1) Remnant natural area in Seattle
- 2) Community Separator/Greenbelt in Seattle.
- 3) Heron rookery and buffer lands in City of Renton.
- 4) Remnant second growth forest tract in urban King County.
- 5) Two 1/3 acre urban properties with scenic vistas that combine in a joint application to provide 2/3 acre of open space.

Ineligible: Proposed land area for open space designation that contains greater than 15% non-permeable surfaces or structures. Credit for this resource cannot overlap with the "Open space close to urban or growth areas" resource.

M. Farm and Agricultural Conservation Land.

Definition: Land previously classified as farm and agricultural land that no longer meets the criteria of

farm and agricultural land and is reclassified as "open space land" or traditional farmland that is not classified under chapter 84.33 or 84.34 RCW has not been irrevocably devoted to a use inconsistent with agricultural uses and has a high potential for returning to commercial agriculture.

Possible Sources: Properties in areas identified by the county's Comprehensive Plan or other sources as prime agricultural areas.

Eligibility: Eligible sites must be used for farm and agricultural activities or have a high probability of returning to commercial agricultural and the property owner commits to return the property to farm or agricultural activities. Property must contain at least 5 acres and be located in the RA or A zones.

Ineligible: Properties in areas designated as Urban in the 1994 Comprehensive Plan, properties under 5 acres in size or those where the property owner is not participating in agricultural activities or has not committed to resuming farm or agricultural activities.

MEDIUM PRIORITY RESOURCES - 3 Points

A. Public lands and right-of-way buffers.

Definition: Native growth lands lying adjacent to parks, forests, wildlife preserves, natural reservations, sanctuaries, parkways, trails, county, state or interstate highways, or greenways. Buffers may be to a maximum of 100 yards from the boundary of the protected resource.

Special exception to the native growth requirement may be granted for properties along parkways with historic or other landscaping plans, upon review of the County Cultural Resources Division. Eligibility for this exception does not extend to properties where plantings are required under local zoning codes, development mitigation requirements, or other local regulations.

Possible Sources: Eligibility would be determined based on demonstration of location adjacent to a park, trail corridor, county, state or interstate highway, greenway, wildlife preserve or natural preserve owned in fee or permanently secured by a recorded easement held by a city, county, or state parks, environmental or natural resources department, or recognized 501(c)(3) organization.

Eligibility: Eligible sites must be dedicated to native growth and must buffer lands either in public ownership or lands in private ownership which are classified as Open Space under the Open Space Taxation Act and shall be no less than 25 feet in width. Buffer widths are eligible to a maximum of 100 yards.

Examples:

- 1) 100 yard buffer adjacent to Tiger Mountain State Forest near Hobart.
- 2) 100 yard buffer adjacent to Tolt-McDonald Park.
- 3) A 100 foot wide native growth buffer adjacent to the Cedar River regional trail in Maple Valley.
- 4) 100 yard buffer adjacent to the Sammamish River county trail near Bothell.
- 5) A 25 foot wide native growth buffer to a Seattle Park.

Ineligible: Property within 100 yards of a public park, open space or right-of-way but separated by other land not enrolled in the Open Space Taxation Act.

B. Special native plant sites.

Definition: Areas with naturally occurring concentrations of those plants defined as being monitor species by the Department of Natural Resources or remnant old growth.

Possible Sources: Report of biologist identifying species listed by Natural Heritage Program .

Eligibility: Eligible sites are those found in the Natural Heritage Data Base or which are verified by experts as containing the same plant species and are acceptable to the King County Environmental Division.

Examples:

- 1) A bog and enlarged buffer with special plant species, with restrictions in addition to those required by regulations.
- 2) Remnant old growth forest tract.
- 3) Site with a plant species that is rare in King County.

Ineligible: Commercial nurseries. Arboretums or other garden sites with non-native plantings and public access may not be credited with points from this category but are instead intended to be eligible under the "active or passive recreation" high priority resource.

C. "Natural" shoreline environments.

Definition: A marine, lake or river shoreline and its "associated wetlands" as identified in an adopted shoreline master plan. Credit for this resource cannot overlap with the "Conservancy" shoreline environment or surface water quality buffer area priority resource.

Possible Sources: Areas identified as "Natural Environments" in the Shoreline Master Plan.

Eligibility: Eligible lands are those identified as natural shoreline environments and their associated wetlands in the adopted Shoreline Master Plan governing the area in which the shoreline is located. Eligible land must be adjacent to the water. The area to be included is 200 feet upland from the ordinary high water mark, within the 100-year flood plain or the edge of the associated wetland, whichever is greater.

Ineligible: Properties that do not meet the above definition.

D. Geological features.

Definition: Those special features, as defined in the Natural Heritage Plan generally including but not limited to special geologic locations, works of geomorphology, and works of glaciation; or those unique and undeveloped shoreline features of Puget Sound including spits, lagoons and points. In general, steep slopes, as defined under the King County Sensitive Areas Ordinance are not intended for inclusion in this category, unless a unique feature such as a butte, prominent cliff or other unique geological feature is identified.

Possible Sources: Washington State Interagency Committee for Outdoor Recreation for dry accretion beach shoreline features. No data base currently exists for geological features. As with the High Priority Resource category "Scenic Natural Resources", this "Geological features" category is subject to Council determination based on the above definition.

Eligibility: Eligible sites include those acceptable as a Natural Heritage Preserve and which include at a minimum, in single or multiple ownership, 90% of the feature.

E. Historic landmarks/Archaeological sites: Eligible sites.

Definition: Historic and Archaeological Resources: Land which constitutes or upon which is situated an

historic landmark formally designated by a local jurisdiction, including buildings, structures 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.

Possible Sources: King County or other local inventories of historic resources and the State Inventory of Archaeological Sites (State Office of Archaeology and Historic Preservation).

Eligibility: Eligible properties must be determined by the King County Historic Preservation Officer to be eligible for designation and listing on the County or other local register of historic places or landmarks for which there is local regulatory protection. Eligible properties include contributing properties within designated historic districts. Properties listed on the State or National Registers of Historic Places may qualify under this category. Improvements to the land are not eligible for this tax reduction, but may be eligible for other federal, state or local tax credits.

Examples:

- 1) An eligible but undesignated historic landmark in Bothell.
- 2) An archaeological site on the Snoqualmie River.
- 3) Tollgate farm in North Bend, listed on the King County Historic Resources Inventory.

Ineligible: Properties not eligible for designation and listing on the King County or other local list or register of historic places or landmarks. These properties may qualify as Low Priority Resources as "Buffers" to eligible Historic landmarks/Archaeological sites.

F. Buffers to Designated Historic Landmarks/Archaeological sites.

Definition: Buffers to lands constituting or containing designated county or local historic landmarks or archeological sites that are enrolled in the High Priority Resource "Historic Landmarks/Archaeological sites" category.

Possible Sources: King County or local lists or registers of historic places or landmarks. Eligibility will be determined by the King County Historic Preservation Officer.

Eligibility: Eligible properties must be adjacent to or in the immediate vicinity of and provide a significant buffer for a designated landmark or archaeological site listed on the County or local list or register of historic places or landmarks which is enrolled in the Open Space Tax program. Significant buffers provide physical, visual, noise or other barriers and separation from adverse effects or influences on historic resources due to adjacent land use and development. Improvements to the land on buffer lands are not eligible.

Examples:

- 1) Five acre tract adjacent to the Elliot farm near Renton, which provides a visual and physical buffer from an adjoining subdivision.
- 2) Land surrounding a designated historic residence in an urban area.

G. Special animal sites.

Definition: Sites that include either 1) identified wildlife habitat networks, 2) urban natural areas as identified by the State Department of Wildlife's (WDW) Priority Habitats and Species Project (PHSP) or 3) other locally significant fish and wildlife habitat areas.

Possible Sources: Wildlife habitat networks and other locally significant fish and wildlife areas will be identified by King County and each jurisdiction in the county under plans developed through the Growth Management Act. Urban natural areas are identified by the State Department of Wildlife.

Eligibility: Eligible site are those identified by the King County Environmental Division or local jurisdiction or those where expert verification acceptable to the Environmental Division or local jurisdiction is available.

Examples:

- 1) Property within a wildlife habitat network identified in the East Sammamish Community Plan.
- 2) Property identified within the WDW Priority Habitat Species project.

Ineligible: A highly disturbed remnant natural area that is determined to have minimal wildlife habitat significance.

LOW PRIORITY RESOURCES - 1 Point

Buffer to eligible Historic landmark/Archaeological site.

Definition: Buffers to lands constituting or containing eligible county or local historic landmarks or archeological sites that are enrolled in the High Priority Resource "Historic Landmarks/Archaeological sites" category.

Possible Sources: Historic and Archaeological Resources: King County or other local inventories of historic resources and the State Inventory of Archaeological Sites (State Office of Archaeology and Historic Preservation). Eligibility of entire or partial parcels will be determined by the King County Historic Preservation Officer.

Eligibility: Eligible properties must be adjacent to or in the immediate vicinity of and provide a significant buffer for a designated landmark or archaeological site listed on the County or local list or register of historic places or landmarks which is enrolled in the Open Space Tax program. Significant buffers provide physical, visual, noise or other barriers and separation from adverse effects or influences on historic resources due to adjacent land use and development. Improvements to the land on buffer lands are not eligible.

Examples:

- 1) Five acre tract, adjacent to an inventoried prehistoric village site that provides a visual and physical buffer from an adjoining industrial park.
- 2) Land surrounding an inventoried historic residence in an urban area.

BONUS CATEGORIES - points indicated

A. Resource restoration. (5 points)

Definition: Restoration of any high, medium or low open space resource defined above. Emphasis shall be placed on restoration of anadromous fish rearing habitat, wildlife and plant habitat areas, and upland, stream and wetland habitats.

Possible Sources: No inventory available.

Eligibility: Eligible sites are those that qualify for any high, medium or low open space resource

classification above without this category. Sites are eligible to receive 5 bonus points for the resource being restored. The owner must have an implemented restoration plan developed in cooperation with the Soil Conservation Service, the State Departments of Fisheries or Wildlife, the King County Surface Water Management Utility or other cognizant local or county agency.

NOTE: If a property owner implements an approved restoration plan after having been accepted into the open space CUT program and did not receive credit for such program in the initial evaluation of the property, the owner may apply to amend the application and receive the bonus points credit without paying an additional application fee.

B. Bonus Surface Water Quality Buffer Areas. (3 or 5 points)

Definition: A stream side or wetland buffer width of at least twice that required by the applicable local Sensitive Areas Ordinance.

Possible Sources: Catalogue of Washington Streams, Shoreline Master Programs, County or local Sensitive Areas Ordinance streams and wetlands maps as basis for determination.

Eligibility: Sites qualifying under the "Surface Water Quality Buffer Area" or Shorelines classifications would receive additional points through the provision of additional buffer which is preserved from clearing and from livestock intrusion. Three additional points awarded for buffers no less than two times the buffer required by the Sensitive Areas Ordinance. Five additional points awarded for buffers no less than three times the buffer width required by the Sensitive Areas Ordinance.

Examples:

- 1) A 200 foot wide buffer along a class 1 stream that is twice the width of a required 100 foot buffer (3 points).
- 2) A 300 foot wide buffer adjacent to a Class 1 wetland where a 100 foot buffer is required (5 points).

C. Contiguous parcels under separate ownership. (2 points)

Definition: Contiguous parcels of land with the same open space resources, regardless of whether under the same ownership or not, are eligible for treatment as a single parcel if open space classification is sought

under the same application. "Contiguous parcels" are defined as parcels abutting each other without any significant natural or manmade barrier separating them or parcels abutting a publicly owned open space but not necessarily abutting each other without any significant natural or manmade barriers separating the publicly owned open space and the parcels seeking open space classification or each other in the event that they do abut.

Possible Sources: Not applicable.

Eligibility: Treatment as contiguous parcels shall include the requirement to pay only a single application fee, the requirement that the total area of all parcels combined must equal or exceed any required minimum (rather than each parcel being required to meet such minimums). Parcels given this contiguous parcels bonus must all be accepted under identical terms and conditions of access, easements, and restrictions. Individual parcels may be withdrawn from open space classification consistent with all applicable rules and regulations without affecting the continued eligibility of all other parcels accepted under the same application, provided that the combined area of the parcels remaining in open space classification must equal or exceed any minimum size requirement established in the PBRs and that access to the remaining parcels is not affected. Contiguous parcels must meet the following conditions:

- a. The application must include two or more parcels under different ownership.
- b. The parcels included in the application must have the same open space resources.
- c. The owners of parcels included in the application must agree to identical terms and conditions for inclusion in the program.

Examples:

- 1) Three contiguous properties where 10,000 square feet of each property will combine to form a joint application of 30,000 (greater than 1/2 acre) within a Seattle ravine greenbelt
- 2) Two adjacent ten acre parcels in a rural area.

Ineligible: Properties receiving credit under the Trail Linkages high priority resource are not eligible for this bonus category.

D. Conservation/Historic Easement in Perpetuity. (5 points)

Definition: An easement that restricts, in perpetuity, further potential development, or other uses of a property, and which may include a requirement for native growth protection.

Possible Sources: The Office of Open Space will develop a model easement and suggested language for construction of easements as a guide for the reviewing agency.

SUPER BONUS CATEGORY (Current use value of 10% of market value)

Definition: Properties with at least one high priority resource AND allow unlimited public access or limited public access - sensitive area (due to resource sensitivity) AND convey a conservation, historic or trail easement in perpetuity in a form and with such conditions as are acceptable to the county.