



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

Motion 16625

Proposed No. 2024-0079.1

Sponsors Balducci

1 A MOTION acknowledging receipt of the 2024 public
2 benefit rating system report as required by the 2023-2024
3 Biennial Budget Ordinance, Ordinance 19546, Section 79,
4 as amended by 19633, Section 58, Proviso P1.

5 WHEREAS, the 2023-2024 Biennial Budget Ordinance, Ordinance 19546,
6 Section 79, as amended by 19633, Section 58, Proviso P1, states that \$100,000 shall not
7 be expended or encumbered until the executive transmits a public benefit rating system
8 report and a motion that should acknowledge receipt of the report, and a motion
9 acknowledging the receipt of the report is passed by the council, and

10 WHEREAS, the executive has transmitted to the council the requested report and
11 a motion acknowledging receipt thereof by March 4, 2024;

Motion 16625

12 NOW, THEREFORE, BE IT MOVED by the Council of King County:
13 Receipt of the 2024 Public Benefit Rating System Report Attachment A to this
14 motion, is hereby acknowledged.

Motion 16625 was introduced on 3/12/2024 and passed by the Metropolitan King County Council on 7/2/2024, by the following vote:

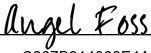
Yes: 9 - Balducci, Barón, Dembowski, Dunn, Mosqueda, Perry, Upthegrove, von Reichbauer and Zahilay

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

DocuSigned by:

E76CE01F07B14EF...
Dave Upthegrove, Chair

ATTEST:

DocuSigned by:

C267B914088E4A0...
Melani Hay, Clerk of the Council

Attachments: A. 2024 Public Benefit Rating System Report

2024 Public Benefit Rating System Report

February 29, 2024



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II. Proviso Text

Ordinance 19633, Section 58, Department of Natural Resources and Parks, P1¹

P1 PROVIDED THAT:

Of this appropriation, \$100,000 shall not be expended or encumbered until the executive transmits a Public Benefit Rating System ("PBRs") report and a motion that should acknowledge receipt of the report, and a motion acknowledging the receipt of the report is passed by the council. The motion should reference the subject matter, the proviso's ordinance number, ordinance section, and proviso number in both the title and body of the motion.

The PBRs report shall include, but not be limited to, the following:

- A. Description of the PBRs program purpose and goals;
- B. Analysis and summary of the properties enrolled in the PBRs including, but not limited to, number of enrolled properties, acres enrolled, present use of enrolled properties as identified by the King County department of assessments, open space resource categories, public benefit rating or current use value, and amount of property tax reduction benefit received since 2013. The data should be provided for the program and disaggregated into the incorporated area and unincorporated area, jurisdiction, and council district;
- C. Based on the analysis in subsection B. of this proviso, evaluation of the properties receiving credit for public access under K.C.C. 20.36.100.D. The evaluation should consider the benefit to the public compared to the cost of the program, including an assessment of the amount of property tax reduction benefit to the owners of enrolled properties that is then subsidized by the rest of the taxpayers of King County. The evaluation should also consider the nexus between the type and frequency of public use and the amount of tax reduction benefit for properties receiving credit for public access;
- D. Identification of other county land conservation and open space programs in which properties enrolled in the PBRs program are currently participating or for which PBRs properties could be eligible;
- E. Identification of King County's current policies and adopted plans for open space, land conservation, and equity and an evaluation of how the PBRs program's purpose and implementation align with those policies and adopted plans;
- F. Based on the review in subsections A. through E. of this proviso, summary of options for updating the PBRs program to align with King County's current policies and adopted plans for open space, land conservation, and equity, including, but not limited to, changes to the categories of open space resources, qualifying standards, and process improvements.

The executive should electronically file the report and motion required by this proviso no later than January 4, 2024 [revised to March 4, 2024], with the clerk of the council, who shall retain an electronic copy and provide an electronic copy to all councilmembers, the council chief of staff, and the lead staff for the transportation, economy and environment committee or its successor.

¹ Ordinance 19633 [\[LINK\]](#)

III. Executive Summary

King County's Public Benefit Rating System program (PBRs or the "program") offers a property tax reduction, for landowners wanting to protect resources on their private property. PBRs is a long-standing and successful land conservation tool used throughout King County for more than 30 years, with more than 1,300 properties and over 14,000 acres participating.²

Ordinance 19633, Section 58, P1, calls for a report that summarizes the program's goals, objectives, and current participation; summarizes and analyzes the public access component of the program; identifies similar County open space and land conservation programs in which property could participate; identifies County strategic plans and policies for open space, land conservation, and equity to which the program directly contributes; and summarizes any opportunities to update or improve upon the program. Findings and recommendations include:

- PBRs offers landowners an incentive (a property tax reduction) to preserve open space resources and recreational opportunities on private property by providing a reduction in appraised land value for taxation purposes for land enrolled in the program. Its existence is the result of the passage of the Washington State Open Space Taxation Act and its implementation and policies are guided by both state statute and King County code.
- PBRs participation reaches nearly all corners of the County and protects many types of valuable open space resources such as streams and wetlands, groundwater recharge areas, significant wildlife habitat, farm and forestland, historic sites, and public recreational opportunities. PBRs is a popular incentive program that has effectively protected thousands of acres of open space on private land throughout both rural and incorporated King County.
- PBRs provides for a variety of public recreational and educational opportunities through the award of its public access resource category on 144 properties spread throughout the County. These opportunities on private land complement similar recreational opportunities on public land at a relatively small cost in terms of the associated tax savings awarded when compared to the public benefit being provided.
- There are additional King County land and open space conservation programs in which a PBRs property can also participate, for those owners seeking to implement additional best management practices and sound stewardship of valuable natural resources. Notable programs include Farmland Preservation Program, Transfer of Development Rights Program, and the Noxious Weed Control Healthy Lands Project.
- PBRs is an integral component of multiple King County strategies, plans, and policies that prioritize open space and land conservation. PBRs is specifically noted as a tool to help meet many plans' goals and objectives, including the Land Conservation Initiative, Strategic Climate Action Plan, and 30-Year Forest Plan (30YFP). PBRs also indirectly supports King County's Equity and Social Justice Strategic Plan by reducing the annual property tax burden for financially challenged owners of valuable forest, farm, or open space land.

² Upon enrollment in PBRs, land is then defined as "participating", unless it is later removed from PBRs.

- PBRS policy, administration, and implementation are regularly assessed, with significant program code revisions last completed in 2022. Although major operational or programmatic changes are not currently considered necessary, the Water and Land Resources Division within the Department of Natural Resources and Parks is evaluating opportunities to ensure more equitable service delivery to better align with King County’s Equity and Social Justice Strategic Plan and the 2024 Equity and Social Justice Action Plan.

IV. Background

Department Overview: The Department of Natural Resources and Parks (DNRP) supports sustainable and livable communities and a clean and healthy natural environment. Its mission is also to foster environmental stewardship and strengthen communities by providing regional parks, protecting the region’s water, air, land, and natural habitats, and reducing, safely disposing of, and creating resources from wastewater and solid waste.

The Water and Land Resources Division (WLRD) provides stormwater management services for unincorporated areas, supports three watershed-based salmon recovery forums, acquires and manages open space, restores habitat-forming processes on streams and major river systems, monitors water quality, controls noxious weeds, and provides economic and technical support for forestry and agriculture.

As the primary service provider to the King County Flood Control District, WLRD reduces flood hazards to people, property, and infrastructure; inspects and maintains more than 500 river facilities; and partners in floodplain restoration. Additionally, WLRD operates the County’s Environmental Lab and Science sections, which provide environmental monitoring, data analysis, and management and modeling services to partners, jurisdictions, and residents throughout the region. The King County Hazardous Waste Management Program – a collaborative effort with King County and its municipalities – is also part of WLRD.

Key Historical Context: Amendment 53 to the Washington Constitution, which revised Article 7, was adopted in 1968 and enabled the legislature to develop and implement a process to tax property based on actual use for agriculture, forestry, and open space lands that are used for recreation or enjoyment of their scenic or natural beauty.³ In compliance with Amendment 53, and to address rising concerns over rapid growth and development across the state, the Washington State Open Space Taxation Act (OSTA) was enacted in 1970 and codified in chapter 84.34 Revised Code of Washington (RCW).⁴ OSTA established current use assessment (CUA) programs to be implemented by every county in the state 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 state and its citizens.”⁵ These programs encourage landowners, via the incentive of a property tax reduction, to voluntarily protect forests,

³ https://leg.wa.gov/CodeReviser/Pages/WAConstitution.aspx#AMENDMENT_53

⁴ [RCW 84.34](#)

⁵ [Washington State Open Space Taxation Act](#)

farmland, and other forms of open space on their property rather than pursue development or more intensive uses.

OSTA provided for three open space CUA programs:⁶

- **Timberland (TL):** property devoted to the growth and harvest of timber for commercial purposes,
- **Farm and Agricultural Land (Farm and Ag):** property devoted to the production of agricultural commodities for commercial purposes, and
- **Open Space Land:** property protecting natural and scenic resources such as streams, wildlife habitat, forests, recreational opportunities, and historic sites.

King County began implementing the third category above – its Open Space Land CUA program – in 1971.⁷ In 1985, RCW 84.34 was amended to provide counties flexibility to adopt a more comprehensive public benefit rating system classification to replace OSTA’s generic “Open Space Land” CUA classification.⁸ Counties were authorized to establish specific open space resource categories to be protected along with eligibility criteria unique to their own jurisdiction and conservation priorities. In 1988, King County began developing its own comprehensive public benefit rating system classification that included expanded assessment of open space categories. King County’s revised program was adopted in 1992 and is referred to as the King County Public Benefit Rating System (PBRs) program and is codified in King County Code (KCC), chapter 20.36.^{9, 10}

In 1971, a fourth CUA program, Designated Forestland (DFL), was established in chapter 84.33 RCW, separate from those under the OSTA.^{11, 12} DFL was initially for larger forested property (20 acres or more) devoted to commercial timber production. TL remained an option for owners of smaller tracts of managed forest. In 2014, Washington Senate Bill 6180, which amended RCW chapters 84.33 and 84.34, was signed into law to lower the minimum acreage requirement for DFL from 20 acres to five acres, the minimum acreage for TL. Amendments to RCW 84.33 and 84.34 authorized counties to merge their TL and DFL programs.^{13, 14} Given that the TL and DFL programs serve the same purpose, the intent was to create administrative efficiencies by consolidating programs to maintain only the DFL classification for owners managing their forests for commercial timber production. King County implemented this consolidation in 2022.¹⁵

Key Current Context: There are three current use taxation programs in King County that offer an incentive (a property tax reduction) to landowners to voluntarily preserve open space, farmland, or

⁶ <https://apps.leg.wa.gov/rcw/default.aspx?cite=84.34>

⁷ Ordinance 1076 [LINK]

⁸ <https://app.leg.wa.gov/RCW/default.aspx?cite=84.34.055>

⁹ Ordinance 10511 [LINK]

¹⁰ https://aqua.kingcounty.gov/council/clerk/code/23_Title_20.htm#_Toc441658352

¹¹ <https://dor.wa.gov/sites/default/files/2022-02/designatedforestland.pdf>

¹² <https://app.leg.wa.gov/RCW/default.aspx?cite=84.33>

¹³ <https://lawfilesex.leg.wa.gov/biennium/2013->

¹⁴ [14/Pdf/Bills/Session%20Laws/Senate/6180.SL.pdf?cite=2014%20c%20137%20C2%A7%205](https://app.leg.wa.gov/RCW/default.aspx?cite=2014%20c%20137%20C2%A7%205)

¹⁴ <https://app.leg.wa.gov/RCW/default.aspx?cite=84.34.400>

¹⁵ Ordinance 19484 [LINK]

forestland on their property. One program is PBRs, which is administered by DNRP's Agriculture, Forestry, and Incentives Unit (AFI) within WLRD. The other two programs, Farm and Ag, and DFL, are administered by the King County Department of Assessments (DoA). This report is limited to an examination of PBRs.

While RCW 84.34 and 84.33 provide definitions and describe general policies and procedures for administration of open space CUA programs and DFL classifications, chapter 458.30 of the Washington Administrative Code (WAC) offers additional guidance.¹⁶ Once a property is enrolled in one of these programs, tax savings are based on participating land being assessed at a "current use" value, which is lower than the "highest and best use" value usually applied to the property. An owner must adhere to specific program eligibility requirements to retain the property tax reduction each year. Unless the property is acquired by a government agency or nonprofit organization, the owner will normally owe compensating tax if participating land is later withdrawn or removed from one of the CUA programs.^{17, 18}

The Land Conservation Initiative (LCI) includes PBRs as one component of a broader set of strategies for protecting open space resources on 65,000 acres of land. PBRs also aligns with the goals and objectives of Clean Water Healthy Habitat (CWHH) and the Strategic Climate Action Plan (SCAP) by protecting important natural resource lands, critical wildlife habitat, and waterways, and helping to combat climate change by conserving and enhancing management of forest and open space lands on private property. Program alignment with these plans and others is discussed in greater detail in the Report Requirements section of this report below.

Report Methodology: DNRP assembled this report using existing data collected and maintained by PBRs and collaborated with DoA to gather additional data needed to answer questions in the proviso. Data were primarily sourced from CUA, a DoA software platform, and the PBRs database managed by WLRD. DNRP's data gathering and synthesis were supported by King County's Department of Information Technology.

V. Report Requirements

A. Description of PBRs Program Purpose and Goals

PBRs offers an incentive to preserve open space and recreational opportunities on private property by providing a reduction in assessed land value for taxation purposes for land enrolled in the program.¹⁹ This 31-year-old program is a long-standing tool used to voluntarily conserve valuable natural, historic, and recreational resources throughout King County. As of 2023, there were more than 1,300 properties and more than 14,000 acres participating in PBRs (Table 1).

¹⁶ <https://apps.leg.wa.gov/WAC/default.aspx?cite=458-30>

¹⁷ <https://app.leg.wa.gov/RCW/default.aspx?cite=84.34.108>

¹⁸ <https://app.leg.wa.gov/RCW/default.aspx?cite=84.33.145>

¹⁹ <https://kingcounty.gov/en/legacy/services/environment/stewardship/sustainable-building/resource-protection-incentives.aspx>

Table 1. Number of properties and acreage participating in PBRs in 2023.

Location	Number of Properties	Percentage	Acres	Percentage	Mean Acres Per Property
Incorporated	105	8	1,219	9	12
Unincorporated	1,233	92	12,916	91	10
Total	1,338		14,135		11

Ninety-two percent of the properties, and 91 percent of the acreage, enrolled in PBRs are located in unincorporated portions of King County (Table 1). The central objective of Washington’s Growth Management Act is to focus development within cities and urban growth areas and minimize conversion of farms, forests, and other types of open space in rural areas. PBRs enrollments reflect this goal. Although the mean size of participating properties is similar between incorporated and unincorporated regions of the county, the numbers are highly skewed by a few large golf courses located within cities.

A point system determines a property's PBRs enrollment level (i.e., percentage of land value reduction) for the participating acreage. For the purposes of this report, “property” may include more than one parcel owned by a single landowner, but only includes those portions of a property that provide open space benefits (e.g., does not include the home site and areas an owner intends to develop but does include the relatively natural remainder of the property).

A property can qualify for one or more of 20 open space resource categories and five bonus categories (25 total categories). Categories include protecting buffers to streams and wetlands, protecting groundwater, preserving significant wildlife habitat, providing recreational opportunities to the public, and conserving farmland and forestland through implementing best management practices.²⁰ Each category a property qualifies for is worth a set number of points. Eligibility for certain categories excludes eligibility for others; therefore, a property cannot be awarded credit for all 25 categories. To date, the maximum number of points awarded to a single property is 78 and the mean number of points awarded for all 1,338 participating properties is 20. Specific category criteria and participation requirements are detailed in KCC 20.36.²¹

Potential enrollment of property in PBRs begins when a landowner submits an application. Subsequent steps include:

- WLRD visits the site to determine category/program eligibility,
- WLRD issues a report and recommendation to the King County Hearing Examiner,
- A public hearing is held before the King County Hearing Examiner, who subsequently issues a report and recommendation to the King County Council,

²⁰ <https://your.kingcounty.gov/dnrp/library/water-and-land/incentives/pbrs-resource-info-05-2023.pdf>

²¹ https://kingcounty.gov/en/legacy/council/legislation/kc_code/23_title_20

- The Council acts on the King County Hearing Examiner recommendation and approves enrollment through adoption of an ordinance, and
- Enrollment is formalized through recording of an open space taxation agreement, signed by Council chair and landowner(s).

Formal PBRS enrollment typically requires a four- to six-month approval process. Normally, a landowner submits an application in one year, the application is processed the following year (within six months of submitting the application), and the initial property tax benefit is realized in the third year.

B. Analysis and summary of the properties enrolled in the Public Benefit Rating System

Rating System and Impact on Property Taxes and Land Values

Only those properties that would qualify for a property tax benefit are currently participating in PBRS. Total points awarded for a property's qualification for PBRS categories translate into a 50 percent to 90 percent reduction in the appraised land value for the portion of the property participating (Table 2). Relatively few properties (8 percent) qualify for the maximum property tax benefit, but more than 60 percent were awarded sufficient points to qualify for at least a 70 percent reduction in property tax.

Table 2. Potential property tax reduction, based upon total number of points awarded, for properties participating in PBRS in 2023.

PBRS Score	Potential Property Tax Reduction	Number of Properties Participating	Percent of Properties Participating
0 - 4 points	0 %	0	0 %
5 - 10 points	50 %	319	24 %
11 - 15 points	60 %	181	14 %
16 - 20 points	70 %	248	18 %
21 - 34 points	80 %	486	36 %
35 points and above	90 %	104	8 %

There were 935 properties participating in PBRS in 2013, which grew to 1,338 in 2023 (a 43 percent increase). PBRS receives and processes approximately 40 applications for program enrollment annually. Total land values and tax savings have increased over the same 11-year period due to PBRS expansion, county-wide increases in property values, and changes in tax. Annual tax savings for owners of properties participating in PBRS increased from approximately \$2.7 million in 2013 to \$4.3 million in 2023 (Table 3). For the entire 11-year study period, owners of properties participating in PBRS realized more than \$38.3 million in property tax savings in return for providing a broad suite of open space benefits to residents of King County.

While the annual property tax savings can be meaningful for PBRS participants, total tax savings from all properties participating in PBRS is small in comparison to overall property tax collected. For example, in 2023 landowners of property participating in PBRS realized approximately \$4.3 million in property tax savings (Table 3), which was approximately 0.06 percent of the overall property tax collection of \$6.79 billion. Participation in PBRS shifts the resulting tax savings to landowners in affected levy rate

distributions through an increase in levy rates, which essentially results in no loss of property tax revenue. Additional details about the land value and tax implications for properties enrolled in PBRs can be found in Appendix B.

Table 3. Appraised Land Value and associated tax savings for all properties participating in PBRs 2013 through 2023, inclusive.

Tax Year	Land Value Before PBRs Participation	Land Value Due to PBRs Participation	Tax Savings Due to PBRs Participation
2013	\$ 635,336,473	\$ 438,655,948	\$ 2,706,034
2014	\$ 684,562,722	\$ 467,857,564	\$ 2,908,178
2015	\$ 787,666,034	\$ 551,329,653	\$ 2,951,783
2016	\$ 862,757,469	\$ 605,104,684	\$ 3,179,202
2017	\$ 917,176,775	\$ 649,393,953	\$ 3,183,258
2018	\$ 1,022,769,629	\$ 730,930,340	\$ 3,536,125
2019	\$ 1,171,572,068	\$ 842,078,191	\$ 3,533,526
2020	\$ 1,176,441,702	\$ 839,326,945	\$ 3,779,592
2021	\$ 1,235,714,782	\$ 880,598,499	\$ 4,091,562
2022	\$ 1,442,985,783	\$ 1,050,171,009	\$ 4,136,570
2023	\$ 1,940,339,131	\$ 1,451,282,533	\$ 4,306,447
Total			\$ 38,312,276

Geographic Distribution

PBRs participation reaches all corners of King County, from Skykomish to Snoqualmie Pass to the eastern edges of Enumclaw, and throughout many of the region's urbanized areas and cities. While most properties consist of rural residences, forests, and farms, participating land also includes publicly accessible green space and multiple-use public trails. Although 92 percent of properties participating in PBRs are located in unincorporated King County, only 78 percent of the property tax benefit was realized by those properties (Table 4). This was due to the relatively higher land values of properties in cities, as compared with those in unincorporated King County.

Table 4. Appraised Land Value and associated tax savings for properties participating in PBRs 2013 through 2023 (unincorporated and incorporated King County).

Location in King County	Land Values Before PBRs Participation	Land Value Due to PBRs Participation	Tax Savings due to PBRs Participation
Unincorporated	\$ 9,711,830,363	\$ 7,221,268,864	\$ 30,001,371
Incorporated	\$ 2,165,492,205	\$ 1,285,460,455	\$ 8,310,905
Total			\$ 38,312,276

Each of the nine Council districts had property participating in PBRS, with 94 percent of all PBRS properties, and 95 percent of participating acreage, located in Council Districts 3, 8, and 9 (Table 5), which include most of the rural land in King County.

Table 5. Geographic distribution of properties and acreage participating in PBRS in 2023, by King County Council District.

Council District	Number of Properties	Percent	Acreage	Percent
1	26	2	47	<1
2	7	<1	1	<1
3	538	40	6,002	42
4	5	<1	4	<1
5	10	<1	55	<1
6	15	1	454	3
7	13	1	76	<1
8	263	20	1,972	14
9	461	34	5,523	39
Total	1,338		14,135	

Landowners in Council Districts 3, 8, and 9, who participated in PBRS received the majority of the cumulative tax savings between 2013 and 2023, inclusive (Table 6). Although more than 90 percent of the properties participating in PBRS were in those three districts, only 84 percent of the total tax benefit was received by landowners in Districts 3, 8, and 9. Additional details about the tax implications for PBRS participation can be found in Appendix B.

Table 6. Changes in appraised land values and property tax implications for participation in PBRS 2013 through 2023, by King County Council District.

Council District	Land Value Before PBRS Participation	Land Value Due to PBRS Participation	Tax Applied Due to PBRS Participation	Tax Savings due to PBRS Participation
1	\$ 476,413,328	\$ 328,601,480	\$ 3,241,767	\$ 1,434,648
2	\$ 90,475,000	\$ 76,581,464	\$ 701,053	\$ 126,900
3	\$ 4,966,116,623	\$ 3,744,791,825	\$ 43,813,355	\$ 14,510,448
4	\$ 58,625,000	\$ 33,090,879	\$ 303,594	\$ 233,694
5	\$ 85,949,152	\$ 59,567,592	\$ 776,127	\$ 352,836
6	\$ 812,956,812	\$ 352,823,437	\$ 3,098,075	\$ 3,959,851
7	\$ 34,728,764	\$ 24,686,560	\$ 309,416	\$ 130,428
8	\$ 1,943,955,082	\$ 1,448,790,325	\$ 16,654,786	\$ 5,769,355
9	\$ 3,408,102,807	\$ 2,437,795,757	\$ 29,314,089	\$ 11,794,116
Total				\$ 38,312,276

Mean cumulative tax benefit granted to landowners participating in PBRs between 2013 and 2023, inclusive, generally ranged from \$10,000 to \$55,000; however, there were one major outlier (Table 7). The mean tax benefit for landowners in District 6 was nearly \$264,000, which is skewed due to the significant participating acreage (308 total acres) of two large golf courses participating in PBRs.

Table 7. Mean cumulative property tax savings for landowners participating in PBRs between 2013 and 2023, inclusive.

Council District	Mean Tax Savings per Property	Mean tax savings per acre
1	\$ 55,167	\$ 30,524
2	\$ 18,128	\$ 126,900
3	\$ 26,971	\$ 2,418
4	\$ 46,739	\$ 58,235
5	\$ 35,284	\$ 6,415
6	\$ 263,990	\$ 8,722
7	\$ 10,033	\$ 1,716
8	\$ 21,937	\$ 2,926
9	\$ 25,583	\$ 2,135

Twenty-five of the 39 incorporated cities in King County have supported PBRs enrollment for properties within their jurisdiction (Table 8). Mean size of properties participating in PBRs is five acres or less in 17 of the 25 cities. Small acreage (less than one acre) within cities is generally for participating properties that receive credit for public access. The only cities with mean participating property size greater than 10 acres are Black Diamond, Newcastle, Redmond, and Snoqualmie. PBRs participants in these four cities included golf courses and large open space areas.

Table 8. Distribution of properties participating in PBRS within incorporated cities in King County in 2023.

City	Number of Properties	Acreage	Mean Acreage
Auburn	2	15	8
Bellevue	3	12	4
Black Diamond	2	72	36
Burien	3	24	8
Carnation	3	6	2
Covington	1	2	<1
Des Moines	2	6	3
Enumclaw	1	8	8
Issaquah	5	22	4
Kenmore	4	11	3
Kent	5	19	4
Kirkland	2	6	3
Lake Forest Park	6	12	2
Maple Valley	1	<1	<1
Medina	2	6	3
Mercer Island	3	11	4
Newcastle	4	327	82
Normandy Park	4	31	8
North Bend	2	<1	<1
Redmond	5	349	70
Renton	2	8	4
Sammamish	14	40	3
Seattle	27	18	<1
Shoreline	1	5	5
Snoqualmie	1	210	210
Total	105	1,219	12

Land Use

Based upon data provided by DoA, the predominant present use for PBRS properties in both incorporated and unincorporated King County are “Single Family (Res Use/Zone)” and “Vacant (Single-family)” (Table 9). Details about present use for properties within cities are presented in Appendix C.

Table 9. Present use of properties participating in PBRs in King County in 2023.

Present Use Description	Incorporated	Unincorporated	Total
Apartment	1	0	1
Church/Welfare/Religious Service	0	1	1
Club	0	2	2
Driving Range	1	0	1
Duplex	1	1	2
Farm	1	2	3
Golf Course	4	5	9
Historic Prop (Misc.)	2	0	2
Mobile Home	0	50	50
Movie Theater	1	0	1
Office Building	1	0	1
Park, Public (Zoo/Arbor)	2	0	2
Resort/Lodge/Retreat	1	0	1
Restaurant/Lounge	0	2	2
Retail Store	1	0	1
School (Private)	1	0	1
Single Family (C/I Use)	0	1	1
Single Family (Res Use/Zone)	51	919	970
Ski Area	0	1	1
Vacant (Commercial)	2	0	2
Vacant (Multi-family)	0	1	1
Vacant (Single-family)	35	248	283
Total	105	1,233	1,338

Awarded Categories

As summarized in Section IV.A above, while a property can qualify for one or more of 25 PBRs categories, it is also important to note individual properties usually received credit for multiple categories. Properties within incorporated cities in King County participating in PBRs most frequently received credit for “Urban open space,” “Significant wildlife or salmonid habitat,” and “Public Access” (Table 10). Within unincorporated King County, properties participating in PBRs were most frequently awarded credit for “Significant wildlife or salmonid habitat,” “Aquifer protection area,” “Surface water quality buffer,” “Buffer to public or current use classified land,” “Watershed protection area,” and “Forest stewardship land.” Combined, 963 of the 1,338 participating properties (72 percent) received credit for “Significant wildlife or salmonid habitat.”

Table 10. PBRS categories awarded to properties participating in PBRS in 2023.

PBRS Category	Points	Number of Properties Awarded Credit		
		Incorporated King County	Unincorporated King County	Total
Active trail linkage	15 or 25	2	2	4
Aquifer protection area	5	23	573	596
Buffer to public or current use classified land	3	28	488	516
Conservation easement or historic preservation easement	18	23	58	81
Contiguous parcels under separate ownership	2 or more	12	88	100
Easement and access	35	4	3	7
Ecological enhancement land	18	0	0	0
Equestrian-pedestrian-bicycle trail linkage	35	1	12	13
Farm and agricultural conservation land	5	4	362	366
Forest stewardship land	5	5	400	405
Historic landmark or archaeological site: buffer to a designated site	3	1	2	3
Historic landmark or archaeological site: designated site	5	11	19	30
Historic landmark or archaeological site: eligible site	3	1	9	10
Public access	3 or 5	42	102	144
Public recreation area	5	23	55	78
Resource restoration	5	10	95	105
Rural open space	5	1	216	217
Rural stewardship land	5	0	12	12
Scenic resource, viewpoint, or view corridor	5	10	48	58
Significant plant or ecological site	5	0	2	2
Significant wildlife or salmonid habitat	5	53	910	963
Special animal site	3	24	108	132
Surface water quality buffer	5, 8, or 10	40	547	587
Urban open space	5	64	10	74
Watershed protection area	5	10	432	442

Among the most frequently awarded categories for properties within Council Districts 3, 8, and 9, which contain most of the rural lands in King County, were “Aquifer protection area,” “Buffer to public or current use classified land,” “Significant wildlife or salmonid habitat,” “Surface water quality buffer,”

and “Watershed protection area” (Table 11). In addition, those three districts included virtually all properties awarded credit for “Farm and agricultural conservation land” and “Forest stewardship land.” “Public access,” “Significant wildlife or salmonid habitat,” “Special animal site,” “Surface water quality buffer,” and “Urban open space” were among the most frequently awarded categories for PBRS properties within Council districts (1, 2, 4, 5, 6, and 7). Details about awarded categories for cities and districts can be found in Appendix C.

Table 11. PBRS categories and number of properties receiving credit in each King County Council district.

PBRS Category	Council District								
	1	2	3	4	5	6	7	8	9
Active trail linkage	0	0	1	0	0	0	0	0	3
Aquifer protection area	0	0	240	0	5	1	4	239	107
Buffer to public or current use classified land	9	2	229	0	6	3	1	122	144
Conservation easement or historic preservation easement	10	0	20	2	0	5	2	15	27
Contiguous parcels under separate ownership	5	1	44	1	0	2	0	26	21
Easement and access	0	0	0	0	0	3	0	2	2
Ecological enhancement land	0	0	0	0	0	0	0	0	0
Equestrian-pedestrian-bicycle trail linkage	0	0	7	0	0	0	0	4	2
Farm and agricultural conservation land	0	0	105	0	1	1	6	35	218
Forest stewardship land	0	0	164	0	0	0	0	113	128
Historic landmark or archaeological site: buffer to a designated site	0	0	2	0	0	0	0	0	1
Historic landmark or archaeological site: designated site	1	1	20	1	0	2	2	2	1
Historic landmark or archaeological site: eligible site	0	0	0	1	0	0	1	3	5
Public access	9	3	48	4	1	10	4	36	29
Public recreation area	3	2	30	3	0	7	0	15	18
Resource restoration	3	0	37	2	0	2	1	31	29
Rural open space	0	0	120	0	0	0	1	23	73
Rural stewardship land	0	0	4	0	0	0	0	8	0
Scenic resource, viewpoint, or view corridor	2	0	34	0	0	3	0	8	11
Significant plant or ecological site	0	0	0	0	0	0	0	2	0
Significant wildlife or salmonid habitat	13	1	446	0	8	5	5	221	264
Special animal site	13	4	69	0	0	1	0	4	41
Surface water quality buffer	14	0	292	0	6	4	2	105	164
Urban open space	16	1	18	2	10	6	4	3	14
Watershed protection area	2	0	206	0	0	2	1	119	112

C. Evaluation of the properties receiving credit for public access per KCC 20.36.100.D

Properties Awarded Credit for Public Access

While not a requirement for participation, PBRS offers additional points for owners willing to provide public access on their properties. Data presented in Section B illustrate that PBRS participation and awarded resource categories largely focus on protecting forests, farms, and open space. However, encouraging landowners to provide public access for recreational and environmental education opportunities on participating lands is also an important aspect of the program's goals and objectives.

Points are awarded for providing public access if a property qualifies for one of four Public Access subcategories (Table 12). Generally, fewer points are awarded to properties that place limits on public access. Five points are awarded to properties that provide unlimited access or only limit access due to resource sensitivity. Three points are awarded to properties that provide seasonal access, the owner has requested limitations on access, or the property is only open for occasional educational programs.

Credit for the PBRS Public Access category has been awarded to 144 (11 percent) of the 1,338 properties participating in PBRS. Approximately 71 percent of the 144 properties that provided public access are in unincorporated King County (Table 12). Nearly half (47 percent) of all properties that received credit for public access met the requirements for Unlimited Access, which was the most frequently awarded Public Access subcategory countywide. Limited Access Due to Resource Sensitivity was the second most-awarded public use category, countywide (27 percent). See footnote 19 on page 9 for details regarding eligibility requirements for public access subcategories.

Table 12. Number of PBRS properties receiving credit for public access in each subcategory.

Public Access Subcategory	Incorporated King County		Unincorporated King County		Total	
	Number of Properties	Percent of All PBRS Properties Providing Public Access	Number of Properties	Percent of All PBRS Properties Providing Public Access	Number of Properties	Percent of All PBRS Properties Providing Public Access
Seasonally Limited Public Access	14	10	7	5	21	15
Limited Public Access Because of Resource Sensitivity	7	5	32	22	39	27
Unlimited Public Access	21	15	47	33	68	47
Environmental Education Access	0	0	16	11	16	11
Total	42	29	102	71	144	100

Property Tax Implications for Providing Public Access

Although 144 properties received credit for public access, many of those property owners realized relatively little or no additional property tax benefit. Under the method used to calculate the percentage reduction, the small number of points awarded for public access was often not enough to significantly increase the total property tax reduction benefit realized from participating in PBRs. Of the 144 properties awarded credit for one of the four Public Access subcategories, owners of 55 properties (38 percent) received no additional tax reduction benefit by providing public access. Owners of 89 (62 percent) of the 144 properties awarded credit for providing public access did receive an additional property tax benefit. Overall, only seven percent of all landowners participating in PBRs received an additional property tax benefit for meeting the requirements for the Public Access category (55 of 1,338).

Owners of 87 of the 89 properties that received an additional property tax benefit by providing public access received a 10 percent increase in the property tax reduction realized by participating in PBRs. Owners of the remaining two properties received PBRs credit for only the Public Access category, which provided those property owners with a 50 percent reduction in the taxable value for acreage participating in PBRs.

Total annual property tax savings for landowners granted credit for providing public access ranged from nearly \$29,000 to nearly \$39,000 between 2013 and 2023, inclusive (Table 13). Total tax savings for the entire study period was \$356,736. Mean annual tax savings for the 89 property owners who received a tax benefit by providing public access was approximately \$364.

Table 13. Property tax benefit realized by the 89 owners of property participating in PBRs between 2013 and 2023, inclusive, who received an additional property tax benefit for providing public access.

Tax Year	Land Value Before PBRs Participation	Tax Applied Before PBRs Participation	Land Value Due to PBRs Participation	Tax Applied Due to PBRs Participation	Tax Savings Due to PBRs Participation	Tax Savings Associated with Credit for Public Access
2013	\$ 61,983,900	\$ 775,066	\$ 23,373,227	\$ 289,215	\$ 485,854	\$ 28,802
2014	\$ 63,715,200	\$ 785,647	\$ 24,007,875	\$ 292,762	\$ 492,886	\$ 29,153
2015	\$ 68,324,500	\$ 773,916	\$ 26,240,998	\$ 293,322	\$ 480,597	\$ 29,192
2016	\$ 69,571,453	\$ 782,408	\$ 26,708,956	\$ 297,890	\$ 484,515	\$ 29,645
2017	\$ 72,974,153	\$ 788,415	\$ 28,519,779	\$ 304,345	\$ 484,071	\$ 30,253
2018	\$ 72,186,800	\$ 796,886	\$ 29,096,909	\$ 318,680	\$ 478,214	\$ 31,666
2019	\$ 92,086,639	\$ 907,807	\$ 32,935,209	\$ 323,491	\$ 584,318	\$ 32,152
2020	\$ 93,943,684	\$ 978,526	\$ 32,140,184	\$ 335,992	\$ 642,539	\$ 33,371
2021	\$ 100,149,173	\$ 1,069,967	\$ 34,233,091	\$ 368,257	\$ 701,704	\$ 36,652
2022	\$ 108,386,400	\$ 1,067,016	\$ 37,916,292	\$ 373,813	\$ 693,207	\$ 37,135
2023	\$ 132,282,800	\$ 1,086,676	\$ 46,731,463	\$ 389,736	\$ 696,941	\$ 38,715
Total		\$ 9,812,329		\$ 3,587,503	\$ 6,224,846	\$ 356,736

Of the 144 properties that received credit for providing public access, 68 received credit for allowing unrestricted access, 39 received credit for providing access that was limited due to resource sensitivity, 21 received credit for allowing public access with landowner arrangements, and 16 received credit for allowing public access for educational purposes (Tables 14-17). In addition to being the most frequently awarded sub-category, properties that qualified for Unlimited Public Access also received the largest number of points for granting public access (5). Thus, that category accounted for approximately 39 percent of the total additional property tax benefit granted to properties that qualified for credit for the Public Access category.

Table 14. Adjustment in appraised land value and property tax for the 68 properties participating in PBRS between 2013 and 2023, inclusive, that received credit for unlimited public access.

Tax Year	Land Value Before PBRS Participation	Tax Applied Before PBRS Participation	Land Value Due to PBRS Participation	Tax Applied Due to PBRS Participation	Tax Savings Due to PBRS Participation	Tax Savings Associated with Credit for Public Access
2013	\$ 48,863,900	\$ 606,445	\$ 17,467,785	\$ 208,883	\$ 397,562	\$ 11,750
2014	\$ 50,210,900	\$ 613,269	\$ 17,936,603	\$ 211,304	\$ 401,965	\$ 12,113
2015	\$ 52,211,000	\$ 587,717	\$ 18,922,734	\$ 205,376	\$ 382,341	\$ 11,674
2016	\$ 54,808,177	\$ 612,825	\$ 20,640,224	\$ 221,539	\$ 391,286	\$ 11,600
2017	\$ 57,844,600	\$ 622,848	\$ 21,405,887	\$ 222,489	\$ 400,359	\$ 11,702
2018	\$ 59,819,001	\$ 648,366	\$ 19,270,534	\$ 208,298	\$ 440,068	\$ 10,715
2019	\$ 76,365,140	\$ 741,893	\$ 25,513,938	\$ 244,242	\$ 497,651	\$ 11,808
2020	\$ 82,140,539	\$ 863,215	\$ 26,859,046	\$ 276,907	\$ 586,308	\$ 13,365
2021	\$ 87,075,050	\$ 928,653	\$ 27,939,120	\$ 292,203	\$ 636,450	\$ 14,392
2022	\$ 91,440,600	\$ 900,741	\$ 30,638,257	\$ 296,659	\$ 604,082	\$ 14,701
2023	\$ 99,312,510	\$ 839,091	\$ 33,854,995	\$ 282,644	\$ 556,447	\$ 13,976
Total		\$ 7,965,063		\$ 2,670,544	\$ 5,294,519	\$ 137,796

Table 15. Adjustment in appraised land value and property tax for the 39 properties participating in PBRs between 2013 and 2023, inclusive, that received credit for limited public access because of resource sensitivity.

Tax Year	Land Value Before PBRs Participation	Tax Applied Before PBRs Participation	Land Value Due to PBRs Participation	Tax Applied Due to PBRs Participation	Tax Savings Due to PBRs Participation	Tax Savings Associated with Credit for Public Access
2013	\$ 20,383,600	\$ 252,348	\$ 7,935,035	\$ 100,957	\$ 151,391	\$ 8,622
2014	\$ 20,572,600	\$ 251,179	\$ 8,050,561	\$ 100,770	\$ 150,409	\$ 8,587
2015	\$ 22,831,600	\$ 257,114	\$ 8,883,744	\$ 102,584	\$ 154,530	\$ 8,749
2016	\$ 24,527,700	\$ 273,622	\$ 9,641,008	\$ 109,755	\$ 163,867	\$ 9,371
2017	\$ 24,972,800	\$ 264,262	\$ 9,785,952	\$ 105,966	\$ 158,296	\$ 8,934
2018	\$ 28,402,100	\$ 315,213	\$11,017,902	\$ 124,827	\$ 190,386	\$ 10,694
2019	\$ 30,768,200	\$ 305,533	\$11,842,210	\$ 119,572	\$ 185,961	\$ 10,185
2020	\$ 33,137,685	\$ 331,138	\$11,096,660	\$ 115,906	\$ 215,232	\$ 9,983
2021	\$ 34,444,323	\$ 356,452	\$12,064,930	\$ 132,113	\$ 224,339	\$ 11,452
2022	\$ 40,213,300	\$ 383,970	\$13,300,862	\$ 133,159	\$ 250,811	\$ 11,557
2023	\$ 52,150,900	\$ 408,909	\$17,499,540	\$ 143,885	\$ 265,024	\$ 12,711
Total		\$ 3,399,740		\$ 1,289,494	\$ 2,110,246	\$ 110,845

Table 16. Adjustment in appraised land value and property tax for the 21 properties participating in PBRs between 2013 and 2023, inclusive, who received an additional property tax benefit for providing seasonally limited public access.

Tax Year	Land Value Before PBRs Participation	Tax Applied Before PBRs Participation	Land Value Due to PBRs Participation	Tax Applied Due to PBRs Participation	Tax Savings Due to PBRs Participation	Tax Savings Associated with Credit for Public Access
2013	\$ 17,162,000	\$ 199,713	\$ 9,094,088	\$ 103,944	\$ 95,769	\$ 7,634
2014	\$ 17,374,300	\$ 198,122	\$ 9,158,098	\$ 102,458	\$ 95,664	\$ 7,531
2015	\$ 20,113,300	\$ 208,613	\$ 10,801,918	\$ 109,545	\$ 99,068	\$ 7,853
2016	\$ 21,811,053	\$ 218,713	\$ 11,622,453	\$ 116,186	\$ 102,527	\$ 7,631
2017	\$ 24,163,053	\$ 237,530	\$ 13,121,415	\$ 127,677	\$ 109,853	\$ 8,689
2018	\$ 25,361,700	\$ 259,034	\$ 13,981,566	\$ 140,829	\$ 118,205	\$ 9,191
2019	\$ 29,043,000	\$ 258,743	\$ 15,171,838	\$ 133,428	\$ 125,315	\$ 8,925
2020	\$ 26,655,600	\$ 254,371	\$ 13,333,532	\$ 126,154	\$ 128,217	\$ 8,757
2021	\$ 27,044,800	\$ 264,340	\$ 14,372,974	\$ 139,267	\$ 125,073	\$ 9,162
2022	\$ 29,790,400	\$ 270,557	\$ 15,352,282	\$ 138,819	\$ 131,738	\$ 9,117
2023	\$ 34,946,400	\$ 276,956	\$ 18,741,096	\$ 148,941	\$ 128,015	\$ 10,175
Total		\$ 2,646,692		\$ 1,387,248	\$ 1,259,444	\$ 94,665

Table 17. Adjustment in appraised land value and property tax for the 16 properties participating in PBRS between 2013 and 2023, inclusive, that received credit for environmental education access.

Tax Year	Land Value Before PBRS Participation	Tax Applied Before PBRS Participation	Land Value Due to PBRS Participation	Tax Applied Due to PBRS Participation	Tax Savings Due to PBRS Participation	Tax Savings Associated with Credit for Public Access
2013	\$ 2,379,000	\$ 33,567	\$ 1,025,402	\$ 14,473	\$ 19,093	\$ 796
2014	\$ 2,925,000	\$ 40,721	\$ 1,187,541	\$ 16,539	\$ 24,182	\$ 922
2015	\$ 3,196,000	\$ 41,586	\$ 1,265,881	\$ 16,467	\$ 25,120	\$ 916
2016	\$ 3,490,700	\$ 45,169	\$ 1,322,288	\$ 17,322	\$ 27,849	\$ 1,043
2017	\$ 4,716,000	\$ 58,538	\$ 1,714,101	\$ 21,571	\$ 36,966	\$ 928
2018	\$ 5,238,000	\$ 66,007	\$ 1,931,653	\$ 24,700	\$ 41,306	\$ 1,066
2019	\$ 5,124,848	\$ 59,015	\$ 2,097,127	\$ 24,397	\$ 34,619	\$ 1,234
2020	\$ 5,040,000	\$ 60,155	\$ 2,114,151	\$ 25,499	\$ 34,656	\$ 1,266
2021	\$ 5,309,000	\$ 65,870	\$ 2,406,684	\$ 30,207	\$ 35,664	\$ 1,646
2022	\$ 6,291,000	\$ 70,620	\$ 2,855,921	\$ 32,449	\$ 38,171	\$ 1,760
2023	\$ 8,369,000	\$ 76,141	\$ 3,724,184	\$ 34,209	\$ 41,932	\$ 1,853
Total		\$ 617,389		\$ 257,833	\$ 359,558	\$ 13,430

Compliance Monitoring

WLRD conducts compliance monitoring to ensure all properties continue to meet the requirements of their open space agreement. Monitoring typically includes a combination of reviewing aerial imagery, self-reporting by landowners, and site inspections. This approach to monitoring does not assess the frequency of public use and the continued award of this category does not require user numbers be tracked by PBRS or landowners. Thus, in preparation for this report, WLRD conducted an email survey to better understand frequency of use on those PBRS properties that were awarded credit for providing public access. Emails were sent to owners of 63 properties for which AFI had access to current email addresses.

Property owners who received the public use survey were asked to provide information on whether public access was still being provided, as well as the frequency and type of public use. Thirty-two owners responded to the email survey (51 percent response rate) with 28 owners reporting active and ongoing public use that ranged from several users daily or weekly to hundreds daily during warmer and drier months of the year. Although four of the respondents had not witnessed recent active public use of their property, it is important to note the required public accessibility was still being provided. Thus, it appears likely most, if not all, of the property owners who receive credit for public access continue to allow the public to use their property, and many residents of King County take advantage of the recreational opportunities provided. It is important to recognize that owners of PBRS properties allowing for public access do so at no cost to King County for acquisition or maintenance.

D. Identification of other county land conservation and open space programs in which properties enrolled in the PBRS program could be eligible

For more than 30 years, PBRS has proven to be a popular incentive for private owners interested in voluntarily conserving forests, farmland, recreational opportunities, and open space resources on their properties. WLRD offers a variety of additional programs for those same owners seeking to implement best management practices and sound stewardship of valuable natural resources. The list below represents other programs PBRS participants can, and often are, participating in.

- Farmland Preservation Program (FPP)**—FPP was established to preserve agricultural land by purchasing easements that permanently restrict nonfarm uses of property. FPP easements permanently protect the land, its soils, and the potential for future agricultural use through the purchase of development rights and restrictions on allowable activities.²² There are currently 41 properties participating in PBRS that are also encumbered by an FPP easement.
- Forestry Program**—Focuses on retention of forestland for its environmental, social, and economic benefits. DNRP works in partnership with the King Conservation District (KCD) and Washington State University Forestry Extension to provide education, technical assistance, and economic incentives aimed at retaining forest resources of King County. A forest stewardship plan is required for properties that receive credit for the forest stewardship category. WLRD is responsible for approving forest stewardship plans for PBRS enrollees.²³ There are more than 400 properties currently participating in PBRS that are managed under a WLRD approved forest stewardship plan.
- Livestock Program**—Supports the raising and keeping of livestock in an environmentally sound manner. The program allows for collaboration with livestock experts, with KCD, and the Natural Resources Conservation Service to provide technical and financial assistance to landowners to help them comply with the County’s Livestock Management Ordinance, which includes guidance on manure management, stream and wetland setbacks, livestock densities, and clean water diversion.^{24, 25, 26}
- Noxious Weed Control Program**—Focuses on preventing and reducing the economic, environmental, and social impacts of noxious weeds. It provides educational and technical assistance to landowners and public agencies to help find the best control options for noxious weeds.²⁷

²² <https://kingcounty.gov/depts/dnrp/wlr/sections-programs/rural-regional-services-section/agriculture-program/farmland-preservation-program.aspx>

²³ <https://kingcounty.gov/depts/dnrp/wlr/sections-programs/rural-regional-services-section/forestry-program.aspx>

²⁴ <https://kingcounty.gov/services/environment/water-and-land/agriculture/bmp-cost-sharing-guidelines.aspx>

²⁵ <https://your.kingcounty.gov/dnrp/library/2009/kcr2621.pdf>

²⁶ <https://aqua.kingcounty.gov/Council/Clerk/OldOrdsMotions/Ordinance%2011168.pdf>

²⁷ <https://kingcounty.gov/services/environment/animals-and-plants/noxious-weeds.aspx>

- **Healthy Lands Project (HeLP)**—As part of the Noxious Weed Control Program, HeLP provides invasive weed control and stewardship assistance to keep open space healthy for people and the environment. The project controls invasive weeds on both private and public lands in cities and unincorporated areas throughout King County, primarily on recently protected conservation lands and open space.²⁸ There are 25 properties participating in PBRS that currently are, or have worked with, HeLP to control and remove noxious weeds.
- **Transfer of Development Rights Program (TDR)**—A market-driven approach to preserve land and steer development away from rural and resource lands into King County’s urban areas. The purpose of TDR is to encourage builders to increase development capacity in urban area projects by purchasing development rights from farm, forest, and open space landowners and transferring those rights to urban centers to encourage increased density in already developed landscapes.²⁹ There are currently 23 properties participating in PBRS with a TDR conservation easement also in place.
- **Agricultural Drainage Assistance Program (ADAP)**—Provides a collaborative framework for drainage maintenance among landowners, King County, and KCD. ADAP provides technical assistance for the maintenance of waterways that are used to remove excess water from farm fields to allow for cultivation of agricultural lands in unincorporated King County.³⁰ Examples of ADAP project actions include removing accumulated sediments from drainage ditches, replacing nonfunctioning culverts with bridges, performing water crossing maintenance and replacement, performing drain tile technical assistance, or removing beaver dams that impede the flow of water off farm fields.

E. Identification of King County's current policies and adopted plans for open space, land conservation, and equity, and an evaluation of how the PBRS program's purpose and implementation align with those policies and adopted plans

King County’s efforts to prioritize open space and land conservation are demonstrated in an array of adopted plans and strategies, each with specific goals and objectives to guide their implementation and future successes. PBRS is an integral component of many these plans and policies to ensure County objectives are being met.

- **Land Conservation Initiative**—LCI is a strategy to permanently protect 65,000 acres of the last, most important natural lands and urban greenspaces by 2050, before they are lost forever. There are six land categories to be protected: urban green space, regional trails, natural lands, rivers, farmlands, and forests.³¹

²⁸ <https://kingcounty.gov/services/environment/animals-and-plants/noxious-weeds/healthy-lands.aspx>

²⁹ <https://kingcounty.gov/en/legacy/services/environment/stewardship/sustainable-building/transfer-development-rights.aspx>

³⁰ <https://kingcounty.gov/en/dept/dnrp/nature-recreation/environment-ecology-conservation/stormwater-surface-water-management/drainage-problems-assistance/agricultural-drainage-assistance/agricultural-drainage-assistance-program>

³¹ <https://kingcounty.gov/en/legacy/services/environment/water-and-land/land-conservation>

PBRS alignment: LCI has set a goal to protect approximately 20,000 of the identified 65,000 acres through CUA enrollment, rather than purchase of easement or fee title acquisition.³² To achieve this target, increased enrollment of LCI-priority properties in PBRS is critical; PBRS has initiated marketing efforts to achieve this goal. WLRD processes an average 30 to 50 new applications each year, enrolling, on average, 512 acres, many of which include LCI-identified lands. One of the most important benefits of enrolling LCI-priority properties in PBRS is to ensure that properties are protected without use of property tax levy proceeds. This enables LCI to dedicate more Conservation Futures and Parks Levy tax collection toward properties that require fee title or easement acquisition for conservation.

- **Strategic Climate Action Plan**—SCAP is a five-year blueprint for climate action, which integrates climate change into all areas of County operations and its broader scope of work with King County cities, partners, communities, and residents. The SCAP outlines King County’s priorities and commitments for climate action to residents and partners.³³

PBRS alignment: SCAP Priority Action GHG 6.1.2 identifies PBRS as tool to protect agriculture and forestland protection by increasing enrollments of LCI target lands.³⁴ Additionally, Performance Measure Greenhouse Gas (GHG) 30 calls for approximately 300 new acres to be enrolled in PBRS each year to support forestland and natural area protection; the program has met that goal every year.

- **Clean Water Healthy Habitat**—CWHH aligns work across the entire County enterprise so that all departments are advancing clearly defined environmental goals. This plan guides the work of both Parks and WLRD in terms of healthy forests, more green space, cleaner, controlled stormwater runoff, functional river floodplains, better fish habitat, and resilient marine shorelines.³⁵

PBRS alignment: PBRS supports the CWHH goal of maintaining healthy forests and providing more green spaces by protecting these forested resources and recreational opportunities through enrollment of property in the program. Additionally, lands participating in PBRS often include important riparian areas, which supports CWHH’s goal of protecting and restoring native salmon and steelhead populations and their critical habitats.

- **30-Year Forest Plan**—30YFP identifies strategies, priorities and goals associated with increasing rural and urban forest cover and maintaining forest health. The 30YFP seeks to ensure that forests in King County continue to play a role in mitigating impacts of climate change while also guiding King County and its partners towards strategies that allow the County to meet multiple goals as it expands and enhances forest cover.³⁶

³² Fee title (or fee simple) is a type of ownership giving owner maximum interest in the land

³³ <https://kingcounty.gov/en/legacy/services/environment/climate/actions-strategies/strategic-climate-action-plan.aspx>

³⁴ GHG is an abbreviation used in the SCAP for “greenhouse gas”.

³⁵ <https://kingcounty.gov/en/dept/dnpr/about-king-county/about-dnpr/sustainability-commitments/clean-water-healthy-habitat>

³⁶ <https://kingcounty.gov/en/legacy/services/environment/water-and-land/forestry/forest-policy/30-year-forest-plan.aspx>

PBRS alignment: PBRS directly or indirectly contributes to advancing each of the seven priority areas included in the 30YFP. The plan specifically calls out PBRS as an important tool to meet strategies focused on forestland connectivity, forest extent and health, water quality, and working forests.

- **Open Space Plan**—OSP is primarily a strategic plan that guides activities of the Parks and Recreation Division of DNRP. OSP also applies to natural resource conservation and restoration work performed by WLRD. OSP is updated every six years and provides the policy framework for how the County plans, develops, manages, and expands its complex system of 205 parks, 175 miles of regional trails, and 32,000 acres of open space.³⁷

PBRS alignment: OSP largely focuses on strategies, goals, and objectives associated with King County’s public lands inventory. However, CUA programs are a tool to help King County protect and conserve high-priority sites containing valuable natural resources and habitat not directly tied to acquisition targets, but in support of CWHH and LCI conservation objectives.

- **King County Comprehensive Plan**—The Comprehensive Plan is the County’s primary policy document. It guides how and where growth and development will occur in King County. The County is required to review and update the Comprehensive Plan at least once every eight years to ensure it meet the goals and requirements of the Washington State Growth Management Act. These updates are an opportunity to make major policy changes that address our community’s long-term needs and advance the County’s goals, including those related to the protection of working farms and forests and access to clean water, clean air, and a healthy environment.³⁸

PBRS alignment: Chapter 5 of the 2016 Comprehensive Plan, updated in 2022, details policies to protect, restore, and enhance the quality of the natural environment in King County for future generations. Incentive programs, including PBRS, are a critical component of those policies. Policies E-101, E-112a, E-429, E-443, E-449, and E-476 all reference incentive programs to help achieve natural resource conservation, forest retention, fish and wildlife habitat protection and enhancement, and invasive species control.

- **Equity and Social Justice Strategic Plan**—ESJ Strategic Plan provides direction for how the County will become a place where all people have equitable opportunities to thrive. It is a blueprint for change and was mutually created by King County and community partners. County residents from a broad range of sectors, geographic areas, and populations contributed to the plan which attempted to capture the concerns of those negatively affected by structural inequities. The plan includes high-level strategies to remove barriers to opportunity and implement actions that will help achieve equity.³⁹

³⁷ <https://kingcounty.gov/en/dept/dnrp/nature-recreation/parks-recreation/king-county-parks/parks/open-space-plan>

³⁸ <https://kingcounty.gov/en/legacy/depts/executive/performance-strategy-budget/regional-planning/king-county-comprehensive-plan/CurrentAdoptedPlan.aspx>

³⁹ <https://kingcounty.gov/en/legacy/elected/executive/equity-social-justice/strategic-plan.aspx>

PBRS alignment: By reducing the annual property tax burden, PBRS can make the cost of farm, forest, or open space ownership less of a burden to resource-challenged landowners. Although enrollment in PBRS is open to all King County landowners with properties that meet program criteria, greater effort is required to ensure that traditionally underserved communities are aware of PBRS benefits.

F. Findings and recommendations based on the review in subsections A. through E

PBRS is well aligned with King County's current policies and plans related to land and open space conservation, and is an important tool used to help achieve many strategic plan objectives. The rate of new PBRS enrollments has remained relatively stable, which demonstrates continued public support for the program. PBRS is recognized as an essential and increasingly important tool that supports County efforts to conserve and enhance farm, forest, and open space resources, as well as increase public recreation opportunities. PBRS is a popular landowner incentive that contributes to resource conservation efforts on private property throughout urban and rural King County.

PBRS policy, administration, and implementation are regularly reviewed, and several significant updates to the program have occurred since its adoption in 1992. Program revisions were most recently approved by Council and codified in December 2022.⁴⁰ These revisions included adding a new resource category, improving administration and policies, creating operating efficiencies, and amending code verbiage to improve public understanding.

Since 2013, PBRS has been managed by two full-time employees and a supervisor with a total allocation of 2.2 full-time equivalent (FTE) positions. This level of staffing is sufficient to manage the current volume of new enrollments, review of properties that have had a transfer in ownership, compliance monitoring, technical support for landowners, and general day-to-day program administration. Although the current staffing level is sufficient to address high-priority program needs, as the total number of properties participating increases, the ability to maintain a monitoring and compliance program will become increasingly challenged. Additionally, if marketing and outreach efforts are successful in generating an increase in the volume of applications from owners of LCI-priority properties and landowners from traditionally underserved communities, workload may exceed the capacity of current staff.

Although additional major operational or programmatic changes are not considered necessary at this time, DNRP is currently working on additional administrative improvements that do not require code changes. These improvements include:

- Working with the Prosecuting Attorney's Office, Department of Revenue, and city jurisdictions to clarify the approval process for city applications,
- Database improvements and automations to increase program efficiencies and communication with participating landowners and other DNRP programs,
- Implementing marketing strategies to expand PBRS enrollment to meet LCI objectives, and
- Improvements to program monitoring of participating properties to increase efficiency.

⁴⁰ Ordinance 19556 [\[LINK\]](#)

In addition to those ongoing PBRS enhancements, WLRD is reviewing opportunities to ensure more equitable service delivery and to better align with King County ESJ Strategic Plan objectives.⁴¹ PBRS serves private property owners who apply for program inclusion, which tend to be disproportionately white and financially advantaged. However, the benefits provided by participating properties enhance the environment and quality of life for all residents. Opportunities include:

- Identifying an appropriate Equity Impact Review Tool to assess program service delivery;⁴²
- Conducting marketing/outreach efforts with equity needs in mind, targeting underserved/underrepresented communities;
- Assessing potential gaps in program delivery through an equity lens (e.g., program participation by census block to detect potential disparate participation based upon income);
- Working with WLRD and DNRP ESJ to investigate other options to better address equity needs in program delivery; and
- Translating of key program documents, application materials, and the County website to various secondary languages.
- Focusing outreach and education with homeownership organizations that help first-time homebuyers at or below the 80 percent of area median income with downpayment assistance to inform their clients about PBRS benefits. Organizations could include the Affordable Homeownership program (ARCH Housing), Habitat for Humanity, Homesight, Homestead Community Land Trust, and the like.
- Focusing outreach and education to real estate agents and real estate companies so they are able to inform their clients about PBRS benefits.

VI. Conclusion

PBRS provides a property tax reduction to more than 1,300 landowners who protect and manage open space resources on more than 14,000 acres of private property. Some of those properties are also made available for public access. Although PBRS provides a property tax incentive to landowners who voluntarily participated in the program, the participating properties provide valuable open space protection in return. Landowners who participate in PBRS protect, enhance, and manage streams, wetlands, groundwater recharge areas, wildlife habitat, farmland, and forestland.

In addition to providing landowners with a property tax benefit for protecting and managing a range of open space benefits, landowners who allow for public access to their property may be eligible for additional tax benefits. Of the 144 PBRS-participating landowners who allow public access, 89 received an increase in the property tax benefit for doing so (11 percent of all landowners participating in PBRS). The public access provided by those 144 landowners complement similar recreational uses on public land at relatively low cost to King County, in terms of the tax savings granted, when compared to the public benefit being provided. PBRS is also an integral part of King County's larger conservation initiatives that prioritize open space conservation.

⁴¹ <https://aqua.kingcounty.gov/dnrp/library/dnrp-directors-office/equity-social-justice/201609-ESJ-SP-FULL.pdf>

⁴² <https://kingcounty.gov/en/legacy/elected/executive/equity-social-justice/tools-resources>

PBRS policies, administrative protocols, and program implementation are regularly assessed for opportunities to improve program delivery and efficiency. Significant program code revisions were last completed in 2022 and no additional code changes are recommended. Although operational or programmatic changes are not considered necessary at this time, DNRP is currently working on additional administrative improvements to ensure more equitable service delivery.

VII. Appendices

Appendix A: List of Acronyms and Abbreviations

Appendix B: Impact of PBRS Participation on Appraised Land Value and Tax Liability

Appendix C: Current Land Use for PBRS Properties in Cities

Appendix D: PBRS Categories Awarded to Properties in Cities

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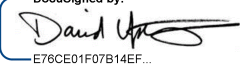
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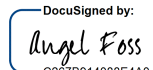
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Angel.Foss@kingcounty.gov
Deputy Clerk of the Council
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