



Parks & Green Spaces Acquisition Program

MEMORANDUM

DATE: April 19, 2010
TO: Sally Bagshaw, Chair of Parks & Seattle Center Committee,
Seattle City Council
FROM: Timothy A. Gallagher, Superintendent, Seattle Parks & Recreation
SUBJECT: **City Council Consideration of Current Use Taxation Application
for Voluntary Open Space Preservation – May 20 Public Hearing**

City Council Resolution 30195 designates the three members of the Parks & Seattle Center Committee (PSCC) as the City's members of the joint City-County Granting Authority regarding applications for property tax relief by land owners who voluntarily agree to maintain their property as open space. The past practice has been for these three City Councilmembers to hold a "public hearing" and consider such applications during the course of a regularly scheduled PSCC meeting, and then forward their recommendations to their counterparts on the County Council's Natural Resources Committee for similar treatment.

This year the City has two applications to be processed. The public hearing has been tentatively scheduled for the PSCC Committee meeting on Friday, May 20th at 9:30 a.m. Martha Lester has been working with Parks staff to publish a public notice next Friday, April 30th. The equivalent County Council Natural Resources Committee hearing has not been scheduled yet, but will be held in the latter half of June.

As provided by RCW 84.34, Current Use Taxation (CUT) allows the value of open space property to be assessed at its current use rather than its "highest and best" use (the assessment method required for most land). As further provided by RCW 84.34.055, King County has adopted a Public Benefit Rating System (PBRS) to determine the reduction in the property assessment, ranging from 50% to 90%. The PBRS awards points to a CUT application on the basis of specific criteria. The total number of points are then converted to a percentage factor for the property assessment – the more points, the lower the assessment and the greater the consequent reduction in the property tax.

For properties located within an incorporated area such as the City of Seattle, the RCW provides that the Granting Authority for PBRS applications shall consist of three members of the county legislative body and three members of the city legislative body. The RCW also requires public hearings on the applications for these properties. The City and County Councils have determined that it would not be practical to hold a joint meeting to review such applications and instead have considered these applications within the standing committee structure of each governing body. This has worked well to date. If the three County Council members of the Granting Authority were to propose substantive changes from the recommendation of the three City Council members, the application would be returned to the City Council members for reconsideration. However, this has not yet occurred during the lifetime of the CUT/PBRS program.

RCW 84.34 directs that applications for this type of property tax reduction be reviewed on an annual basis. The last such applications for properties located within the City of Seattle were considered and approved last year. As shown on the attached maps, the current applications are for properties located in northeast and southeast Seattle, one adjacent to Hitt's Hill Park in the Rainier Valley and the other on Thornton Creek. The application requests Current Use Taxation for the open space portion of the properties.

Based on advice from the King County Prosecuting Attorney's Office, the final decision on each application is in the form of a "Decision of the Granting Authority" and is signed by the three County Council members and three City Council members. These decisions do not require an ordinance or motion adopted by the full Seattle City Council or King County Council. The decision process requires that each application be processed and signed by the County Council Chair on or before June 30th in order for any tax reduction to take effect in the following year.

A joint County/City staff report is attached in order to assist the PSCC's consideration of the applications. In the meantime, if you have any questions, concerns, or comments, please call Chip Nevins at 233-3879.

Attachments

- Location map, Hitt's Hill Park and Thornton Creek properties
- Aerial photos, Hitt's Hill Park and Thornton Creek properties
- King County Staff Reports for E09CT038S and E09CT68S
- Parks Summary of Staff Recommendations and Background for E09CT038S and E09CT68S
- Current Use Assessment Decision of City Members of Granting Authority for E09CT038S and E09CT68S

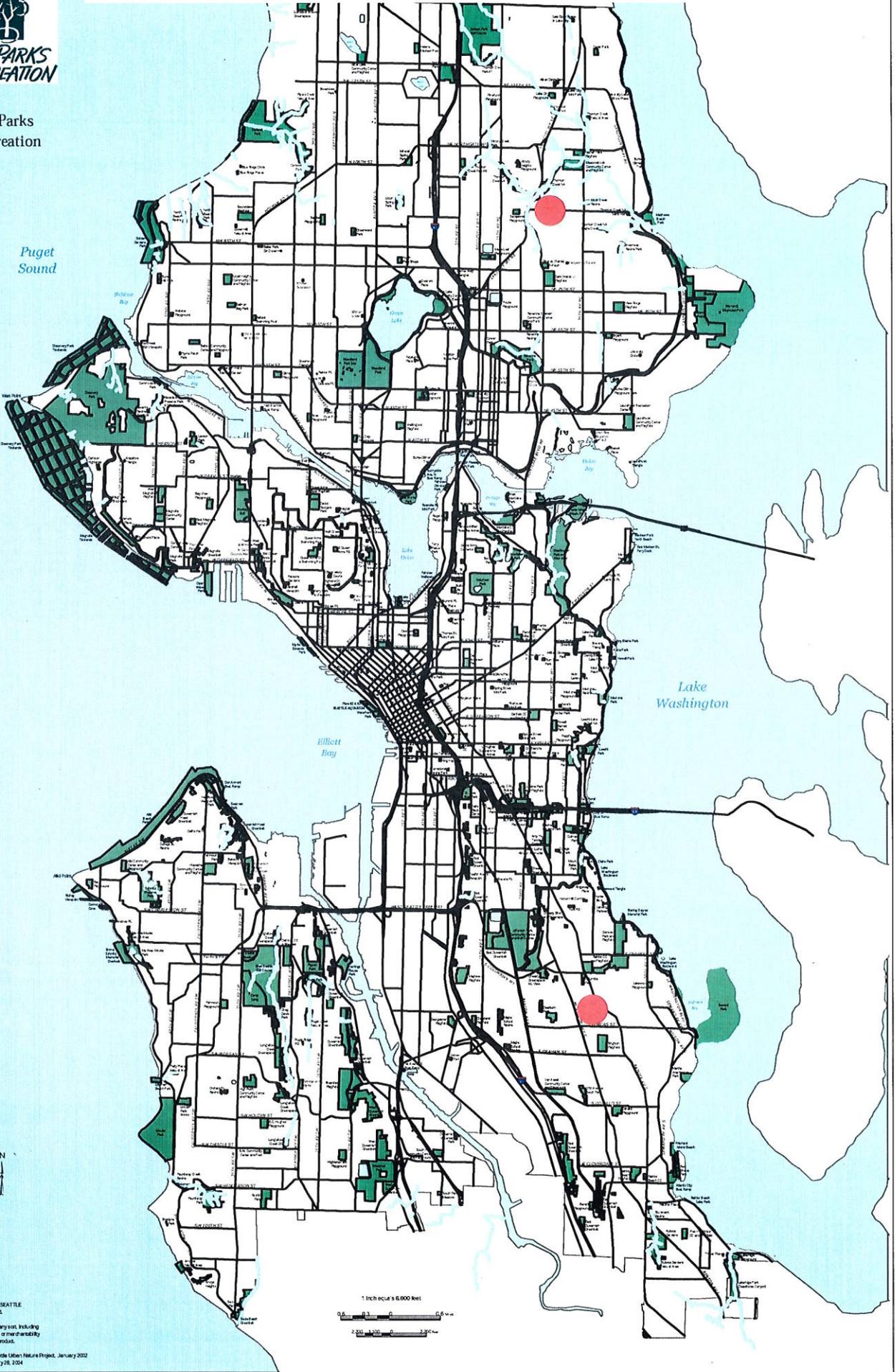
CC:

- Beth Goldberg, Director, Department of Finance, ATTN: Jennifer Devore
- Kevin Stoops, Director Planning & Development Division, Seattle Parks & Recreation
- Donald M. Harris, Manager, Property Acquisition & Management Services Section, Seattle Parks & Recreation

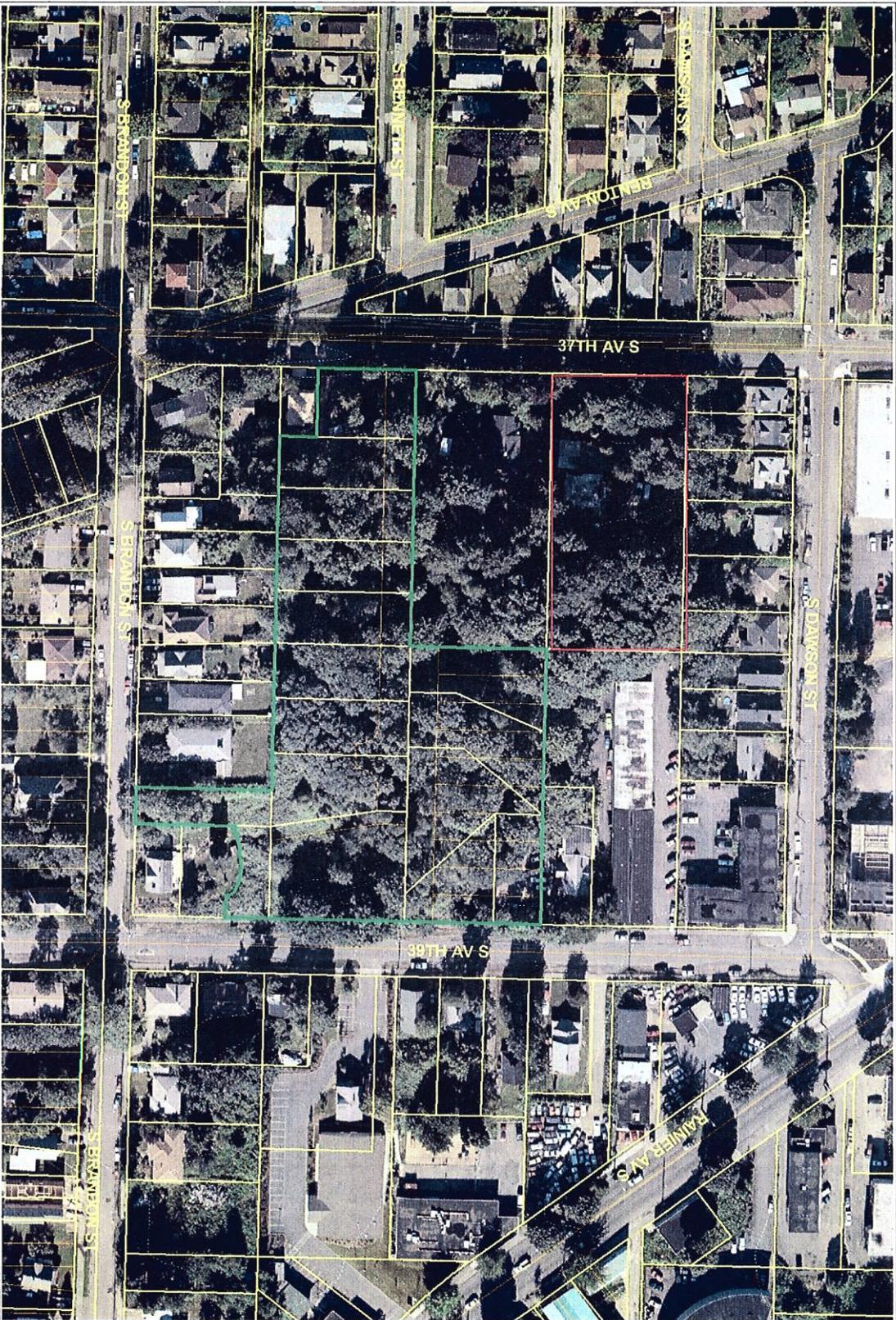
LOCATION OF 2009 PBRs APPLICATIONS



Seattle Parks
and Recreation



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All rights reserved.
No warranty is made, including
accuracy, fitness, or merchantability
accompanying this product.
Source Data: Seattle Urban Nature Project, January 2002
Map date: January 28, 2004



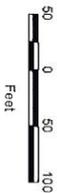
Hitt's Hill

LEGEND

- Park Boundary
- Parcel Boundary
- Legal Boundary
- 10' Contour



1:1200



©CITY OF SEATTLE
 All Rights Reserved
 No warranty of any sort, including accuracy, fitness, or merchantability, accompany this product.
 Ortho photo date: July 1999
 Map date: June 2001

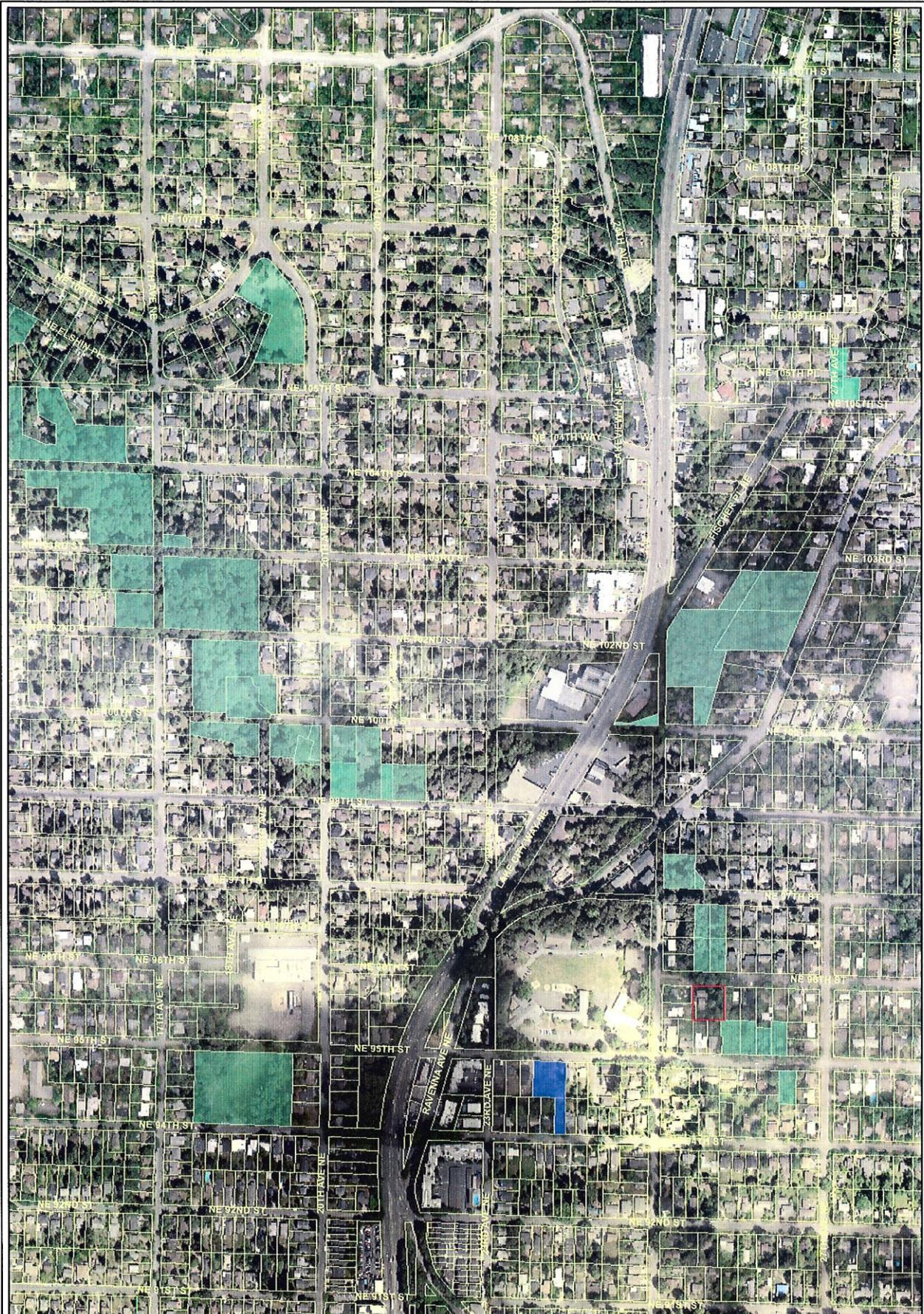
Aerial - summer 2009

0.41 acres

Parcel No.
50-0061002201

Hitts Hill Park

EQ9CT0385 - AYERS



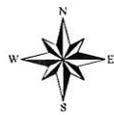
Thornton Creek Natural Area

Victory Heights



Feet

1 inch = 350 feet



Legend	
Other City Property	Overlaid
JURISDICTION	Park Boundary
FFD	Parcel Boundary
SCL	
SDOF	
SEA	
GPU	

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No warranties of any sort, including accuracy, fitness or merchantability accompany this product.

Orthophoto source:
Pictometry, June 2007
Map date: February 3, 2009

EO9CT0685 - LITPMAN



0.220 acres

Parcel No.
1566400305

Aerial - summer 2009

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

**Preliminary Report to the City of Seattle
April 5, 2010**

APPLICANT: Ray Akers

File No. E09CT038S

A. GENERAL INFORMATION:

1. Owner: Ray Akers
5222 37th Avenue South
Seattle, WA 98118
2. Property location: same as above
3. Zoning: SF5000
4. STR: NW-22-24-04
5. PBRS categories requested by applicant or *suggested by staff*:

Open space resources

Buffer to public land
Significant wildlife or salmonid habitat
Special animal site
Surface water quality buffer area
Urban open space
Watershed protection area

Bonus categories

Resource restoration
Additional surface water quality buffer area
Conservation easement or historic easement

- | | |
|--------------------------|-------------|
| 6. Parcel: | 564960-0230 |
| Total acreage: | 1.00 |
| Requested PBRS: | 0.50 |
| Home site/excluded area: | 0.47 |
| Recommended PBRS: | 0.53 |

NOTE: The portion recommended for enrollment in PBRS is the entire property less the excluded area as measured. The attached aerial photo (summer 2009) outlines in yellow the parcel and in blue the area proposed to be excluded from PBRS.

In the event the Assessor's official parcel size is revised, PBRS acreage should be administratively adjusted to reflect that change.

B. FACTS:

1. Zoning in the vicinity: Properties in the vicinity are zoned SF5000, MR, L-1, L-2, L-3, C1-40, C2-65, and NC2-40.
2. Development of the subject property and resource characteristics of open space area: The property contains a single family home, detached garage, car-port, paved driveway, and landscaping. The open space portion of the property is primarily steep sloping and is vegetated by native deciduous trees and plants. Some of the property's north and east fringe contains invasive plant species (Himalayan blackberry, English ivy and holly). The owner has been working toward control and eradication of these invasive plants, and is eager to return the property to one that is predominately native vegetation.
3. Site use: The parcel is used as a single family residence.
4. Access: The property is accessed from 37th Avenue South.
5. Appraised value for 2010 (Based on Assessor's information dated 04/05/10):

<u>Parcel #564960-0230</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$163,000	\$134,000	\$297,000
Tax applied	\$1,473.81	\$1,211.60	\$2,685.41

NOTE: Participation in the PBRS reduces the **appraised value of the land** for the **portion** of the property enrolled resulting in a lower taxable value.

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

KCC 20.36.010 Purpose and intent.

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

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

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

To be eligible for open space classification under the public benefit rating system, property must contain one or more qualifying open space resources and have at least five points as determined under this section. These resources are based on the adopted King County Open Space Plan referenced in K.C.C. 20.12.380. The department will review each application and recommend award of credit for current use of property that is the subject of the application. In making such recommendation, the department will utilize the point system described in section A. and B. below.

- A. The following open space resources are each eligible for the points indicated:
1. Active or passive recreation area – five points.
 2. Aquifer protection area – five points.
 3. Buffer to public land – three points.
 4. Equestrian-pedestrian trail linkage – thirty-five points.
 5. Farm and agricultural conservation land – five points.
 6. Forest stewardship land – five points.
 7. Historic landmark or archaeological site: buffer to a designated site – three points.
 8. Historic landmark or archaeological site: designated site – five points.
 9. Historic landmark or archaeological site: eligible site – three points.
 10. Rural open space – five points.
 11. Rural stewardship land – five points.
 12. Scenic resource, viewpoint, or view corridor – five points.
 13. Shoreline: conservancy environment – five points.
 14. Shoreline: natural environment – three points
 15. Significant native plant site – five points.
 16. Significant wildlife or salmonid habitat – five points.
 17. Special animal site – three points.
 18. Surface water quality buffer – five points.
 19. Urban open space – five points.
 20. Watershed protection area – five points.
- B. Property qualifying for an open space category in subsection A. of this section may receive credit for additional points as follows.
1. Resource restoration - five points.
 2. Additional surface water quality buffer - three or five points.
 3. Contiguous parcels under separate ownership - two points.
 4. Conservation easement of historic easement – fifteen points.
 5. Public access - points dependent on level of access.
 - a. Unlimited public access - five points.
 - b. Limited public access - sensitive areas - five points.
 - c. Environmental education access – three points
 - d. Seasonal limited public access - three points.
 - e. None or members only – zero points.
 6. Easement and access – thirty-five points.

D. 2004 COMPREHENSIVE PLAN POLICIES AND TEXT:

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

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

E-161 King County should protect native plant communities by encouraging management and control of nonnative invasive plants, including aquatic plants. Environmentally sound methods of vegetation control should be used to control noxious weeds.

NOTE: Lands participating in PBRs provide valuable resource protection and promote the preservation or enhancement of native vegetation.

R-504 Well-managed forestry and agriculture practices are encouraged because of their multiple benefits, including natural resource protection.

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

E. PBRs CATEGORIES and DEPARTMENT RECOMMENDATIONS:

Open space resources

- Buffer to public land

The southeast corner of the property is adjacent to a property corner of Seattle's Hitt's Hill Park. However, in order to receive credit for this category the buffer provided must be at least fifty feet wide, which is not possible since these two properties only share a parcel corner and no other boundary. Credit for this category can not be recommended.

- Significant wildlife or salmonid habitat

Although the property is natively vegetated and the owner has provided photographic evidence of what appears to be a Cooper's hawk, there is no evidence of threatened, endangered or sensitive species. Also, the vegetation contained on the property is limited as far as diversity and age, which would be inconsistent with habitat required for significant species that would qualify for this category. Credit for this category can not be recommended.

- Special animal site

Although credit for this category was not initially requested, the property is within an area identified in Seattle's Urban Wildlife and Habitat Management Plan. This plan

designates this area as being part of a formal wildlife habitat network, a designation needed for award of this category. Credit for this category is recommended.

- Surface water quality buffer area

In order to receive credit for this category, the property must contain a section of a water body or be adjacent to a lake, pond, creek or wetland. There is no such resource on or adjacent to the property. Credit for this category can not be recommended.

- Urban open space

The property is located within the City of Seattle and will be enrolling more than 0.50 acres of open space. The forested portion of the property enhances the resource value to the public on the nearby Hitt's Hill Park, as well as contributes to the wildlife value and scenic quality of the Hitt's Hill, a forested hillside and park that is seen from miles around. Credit for this category is recommended.

- Watershed protection area

Even though the property is primarily forested, the city's Environmentally Critical Area restrictions limit removal of trees on steep slopes exact for hazard issues, which is almost all of the open space enrolling in PBRS. Award of credit for this category involves providing an additional 15% more forest cover beyond that required by local regulations. Due to the existing restrictions, it is difficult to determine what number of trees could be removed if any. At this time, credit for this category can not be recommended.

Bonus categories

- Resource restoration

The property contains Himalayan blackberry and English ivy, along with several holly trees. Although the invasive plant problem is almost completely under control, continued effort is needed to maintain and eradicate these non-native plants. If the owner provides a resource restoration plan that clearly states the property's baseline and what/how/when/where impacted areas will be replanted and maintained, then award of this category would be appropriate. **If this plan is provided to the department by July 1, 2010, which is then approved by September 1, 2010, then credit for this category should be awarded.** At this time, credit for this category can not be recommended.

- Additional surface water quality buffer

In order to receive credit for this category, the property must contain a section of a water body or be adjacent to a lake, pond, creek or wetland. There is no such resource on or adjacent to the property. Credit for this category can not be recommended.

- Conservation easement or historic easement

Although credit for this category was not initially requested, following discussion with the owner it is a category and option that he may choose to pursue. If an approved conservation easement in perpetuity is recorded that protects the property's open space values, then credit for this category would be appropriate and should be awarded conditionally. **In order to receive award of this category, this conservation easement must be recorded by December 31, 2010.** At this time, credit for this category can not be recommended.

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

CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS:

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

Open space resources

- Buffer to public land 0
- Significant wildlife or salmonid habitat 0
- Special animal site 3
- Surface water quality buffer 0
- Urban open space 5
- Watershed protection area 0

Bonus categories

- Resource Restoration *
- Additional surface water quality buffer area 0
- Conservation easement or historic easement *

TOTAL 8 points

NOTE: *If credit is awarded for either or both of these additional categories, which would add 5-20 points, then the percent reduction would increase to at least 60% and as high as 80%.

PUBLIC BENEFIT RATING

For the purpose of taxation, 8 points results in 50% of market value or a 50% reduction in taxable value for the portion of land enrolled.

B. RECOMMENDATION:

APPROVE the request for current use taxation "Open space" classification with a Public Benefit Rating of 8 points, subject to the following requirements:

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

1. Compliance with these requirements is necessary to continue to receive the tax benefits from the King County Public Benefit Rating System (PBRs) current use taxation program for the property enrolled in the program (Property). Failure to abide by these requirements can result in removal of current use designation and subject the property owner (Owner) to the penalty, tax, and interest provisions of RCW 84.34 and assessment at true and fair value. The City of Seattle, the County Assessor and the King County Rural and Regional Services Section (PBRs Staff) or its successor may re-evaluate the Property to determine whether removal of the open space designation is appropriate. Removal shall follow the process in RCW 84.34.108.
2. Revisions to these requirements may only occur upon mutual written approval of the Owner and granting authority. These conditions shall apply so long as the Property retains its open space designation. If a conservation easement acceptable to and approved by King County and the City of Seattle is granted by the Owner or the Owner's successors in interest to the Department of Natural Resources and Parks, King County or a grantee approved by King County, these requirements may be superseded by the terms of such easement, upon written approval by King County.
3. The open space classification for this Property will continue so long as it meets the open space purposes for which it was initially approved. Classification as open space will be removed upon a determination by King County and City of Seattle that the Property no longer meets the open space purposes for which it was initially approved. A change in circumstances which diminishes the extent of public benefit from that approved by the City of Seattle and the King County Council in the open space taxation agreement will be cause for removal of the current use assessment classification. It is the Owner's responsibility to notify the City of Seattle, PBRs Staff and the Assessor of a change in circumstance with regard to the Property.
4. When a portion of the open space Property is withdrawn or removed from the program, the City of Seattle, PBRs Staff and the Assessor shall re-evaluate the remaining Property to determine whether it may continue to qualify under the program. If the remaining portion meets the criteria for priority resources, it may continue under current use taxation.
5. Except as provided for in sections 6 and 7 below, no alteration of the open space land or resources shall occur without prior written approval by the City of Seattle and PBRs Staff. **Any unapproved alteration may constitute a departure from an approved open space use and be deemed a change of use, and subject the Property to the additional tax, interest, and penalty provisions of RCW 84.34.080.** "Alteration" means any human-induced action that adversely impacts the existing condition of the open space Property or resources including but not limited to the following: (*Walking,*

horseback riding, passive recreation or actions taken in conjunction with a resource restoration plan, or other similar approved activities are permitted.)

- a. erecting structures;
 - b. grading;
 - c. filling;
 - d. dredging;
 - e. channelizing;
 - f. modifying land or hydrology for surface water management purposes;
 - g. cutting, pruning, limbing or topping, clearing, planting, introducing, relocating or removing vegetation, however, selective cutting may be permitted for firewood;
 - h. applying herbicides or pesticides or any hazardous or toxic substance;
 - i. discharging pollutants excepting stormwater;
 - j. paving, construction, application of gravel;
 - k. storing of equipment, household supplies, play equipment, or compost;
 - l. engaging in any other activity that adversely impacts the existing vegetation, hydrology, wildlife, wildlife habitat, or other open space resources.
6. Notwithstanding the provisions of Section 5 trees posing a hazard to structures or major roads may be removed. Any trees removed must be replaced.
 7. If an area of the Property becomes or has become infested with noxious weeds, the Owner may be required to submit a control and enhancement plan to PBRs Staff in order to remove such weeds. If an area of the Property becomes or has become invaded by non-native species, the Owner may be required to submit, or may voluntarily submit, an enhancement plan to the City of Seattle and PBRs Staff in order to replace such species with native species or other appropriate vegetation.
 8. There shall be no motorized vehicle driving or parking allowed on the open space Property.
 9. Grazing of livestock is prohibited on the open space Property.
 10. Resource restoration must be implemented in a timely manner in accordance with any Resource Restoration Plan that applies to the Property and that has been approved by the PBRs Staff. During plan implementation and for the first 5 years of enrollment, the Owner must submit a yearly monitoring report to PBRs Staff describing the progress and success of the restoration, including photographs. A biologist or environmental consultant need not prepare the report.
 11. Enrollment in PBRs does not exempt the Owner from obtaining any required permit or approval for activity or use on the Property.

TRANSMITTED to the parties listed hereafter:

Chip Nevins, Acquisition Planner, Seattle Parks and Recreation, City of Seattle
Ray Akers, applicant
Wendy Morse, King County Assessors Office

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

**Preliminary Report to the City of Seattle
April 5, 2010**

APPLICANT: Frank Lippman

File No. E09CT068S

A. GENERAL INFORMATION:

1. Owners: Frank and Judith Lippman
9522 25th Avenue Northeast
Seattle, WA 98115
2. Property location: same as above
3. Zoning: SF7200
4. STR: NE-33-26-04
5. PBRs categories requested by applicant or *suggested by staff*:

Open space resources

Active or passive recreation area
Equestrian-pedestrian trail linkage
Special animal site
Urban open space

Bonus categories

Contiguous parcels under separate ownership
Conservation easement or historic easement
Unlimited public access
Easement and access

- | | |
|--------------------------|-------------|
| 6. Parcel: | 156610-0305 |
| Total acreage: | 0.38 |
| Requested PBRs: | 0.19 |
| Home site/excluded area: | 0.20 |
| Recommended PBRs: | 0.18 |

NOTE: The portion recommended for enrollment in PBRs is the entire property less the excluded area as measured. The attached aerial photo (summer 2009) outlines in yellow the parcel and in blue the area proposed to be excluded from PBRs.

In the event the Assessor's official parcel size is revised, PBRs acreage should be administratively adjusted to reflect that change.

B. FACTS:

1. Zoning in the vicinity: Properties in the vicinity are zoned SF5000, SF7200, L-2, L-3, C1-40 and NC2-40.
2. Development of the subject property and resource characteristics of open space area: The property contains a single family home, paved driveway, landscaping, fence along the east boundary, and small foot pavers and path from the home's landscaped yard to/from the creek. The open space portion of the property is primarily vegetated by native coniferous and deciduous trees, as well as a native plant understory. The property contains a portion of a stream that flows northerly near the eastern property boundary, which is part of the Thornton Creek network.
3. Site use: The parcel is used as a single family residence.
4. Access: The property is accessed from 25th Avenue Northeast.
5. Appraised value for 2010 (Based on Assessor's information dated 04/05/10):

<u>Parcel #156610-0305</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$178,000	\$277,000	\$455,000
Tax applied	\$1,609.44	\$2,504.58	\$4,114.02

NOTE: Participation in the PBRs reduces the **appraised value of the land** for the **portion** of the property enrolled resulting in a lower taxable value.

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

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- B. Property qualifying for an open space category in subsection A. of this section may receive credit for additional points as follows.
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R-504 Well-managed forestry and agriculture practices are encouraged because of their multiple benefits, including natural resource protection.

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

E. PBRs CATEGORIES and DEPARTMENT RECOMMENDATIONS:

Open space resources

- Active or passive recreation area

The owners are willing to allow the property to be used by the public, a use not restricted by the recorded conservation easement. However, the land is not presently used by the general public as part of a trail or viewing area nor would staff suggest that this property be accessed by the general public based on its limited accessibility. Credit for this category can not be recommended.

- Equestrian-pedestrian trail linkage

The property does have a recorded conservation easement, which is held by the City of Seattle. However, credit for this category requires the recoding of an approved trail easement, which this property does not have. Credit for this category can not be recommended.

- Special animal site

Although credit for this category was not initially requested, the property is within an area identified in Seattle's Urban Wildlife and Habitat Management Plan. This plan

designates this area as being part of a formal wildlife habitat network, a designation needed for award of this category. Credit for this category is recommended.

- Urban open space

The property is located within the City of Seattle. However, credit for this category requires participation of at least 0.50 acres of open space and the owner will only be enrolling 0.18 acres. Credit for this category can not be recommended.

Bonus categories

- Contiguous parcels under separate ownership

In order for credit to be awarded for this category, multiple parcels and owners must be applying and enrolling in PBRS together. This application is for one parcel with single ownership. Credit for this category can not be recommended.

- Conservation easement or historic easement

Although credit for this category was not initially requested, the owners worked with the City of Seattle in the early 1990's in conjunction with the city's Open Space and Trails Bond program, which resulted in the execution of a conservation easement in perpetuity (recording number 9210020758). This voluntary easement permanently restricts development on the eastern half of the property, which provides protection to natural resources. Credit for this category is recommended.

- Unlimited public access

The owners are willing to allow the property to be used by the public, a use not restricted by the recorded conservation easement. However, the land is not presently used by the general public as part of a trail or viewing area nor would staff suggest that this property be accessed by the general public based on its limited accessibility. Credit for this category can not be recommended.

- Easement and access

The property does have a recorded conservation easement that protects the property's open space values. However, credit for this category also requires the use of the property by the public and credit for an access category has not been recommended. Credit for this category can not be recommended

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

CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS:

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

Open space resources

- Active or passive recreation area 0
- Equestrian-pedestrian trail linkage 0
- Special animal site 3
- Urban open space 0

Bonus categories

- Contiguous parcels under separate ownership 0
- Conservation easement or historic easement 15
- Unlimited public access 0
- Easement and access 0

TOTAL 18 points

PUBLIC BENEFIT RATING

For the purpose of taxation, 18 points results in 30% of market value or a 70% reduction in taxable value for the portion of land enrolled.

B. RECOMMENDATION:

APPROVE the request for current use taxation "Open space" classification with a Public Benefit Rating of 18 points, subject to the following requirements:

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

1. Compliance with these requirements is necessary to continue to receive the tax benefits from the King County Public Benefit Rating System (PBRs) current use taxation program for the property enrolled in the program (Property). Failure to abide by these requirements can result in removal of current use designation and subject the property owner (Owner) to the penalty, tax, and interest provisions of RCW 84.34 and assessment at true and fair value. The City of Seattle, the County Assessor and the King County

Rural and Regional Services Section (PBRs Staff) or its successor may re-evaluate the Property to determine whether removal of the open space designation is appropriate. Removal shall follow the process in RCW 84.34.108.

2. Revisions to these requirements may only occur upon mutual written approval of the Owner and granting authority. These conditions shall apply so long as the Property retains its open space designation. If a conservation easement acceptable to and approved by King County and the City of Seattle is granted by the Owner or the Owner's successors in interest to the Department of Natural Resources and Parks, King County or a grantee approved by King County, these requirements may be superseded by the terms of such easement, upon written approval by King County.
3. The open space classification for this Property will continue so long as it meets the open space purposes for which it was initially approved. Classification as open space will be removed upon a determination by King County and City of Seattle that the Property no longer meets the open space purposes for which it was initially approved. A change in circumstances which diminishes the extent of public benefit from that approved by the City of Seattle and the King County Council in the open space taxation agreement will be cause for removal of the current use assessment classification. It is the Owner's responsibility to notify the City of Seattle, PBRs Staff and the Assessor of a change in circumstance with regard to the Property.
4. When a portion of the open space Property is withdrawn or removed from the program, the City of Seattle, PBRs Staff and the Assessor shall re-evaluate the remaining Property to determine whether it may continue to qualify under the program. If the remaining portion meets the criteria for priority resources, it may continue under current use taxation.
5. Except as provided for in sections 6 and 7 below, no alteration of the open space land or resources shall occur without prior written approval by the City of Seattle and PBRs Staff. **Any unapproved alteration may constitute a departure from an approved open space use and be deemed a change of use, and subject the Property to the additional tax, interest, and penalty provisions of RCW 84.34.080.** "Alteration" means any human-induced action that adversely impacts the existing condition of the open space Property or resources including but not limited to the following: *(Walking, horseback riding, passive recreation or actions taken in conjunction with a resource restoration plan, or other similar approved activities are permitted.)*
 - a. erecting structures;
 - b. grading;
 - c. filling;
 - d. dredging;
 - e. channelizing;
 - f. modifying land or hydrology for surface water management purposes;
 - g. cutting, pruning, limbing or topping, clearing, planting, introducing, relocating or removing vegetation, however, selective cutting may be permitted for firewood;
 - h. applying herbicides or pesticides or any hazardous or toxic substance;

- i. discharging pollutants excepting stormwater;
 - j. paving, construction, application of gravel;
 - k. storing of equipment, household supplies, play equipment, or compost;
 - l. engaging in any other activity that adversely impacts the existing vegetation, hydrology, wildlife, wildlife habitat, or other open space resources.
6. Notwithstanding the provisions of Section 5 trees posing a hazard to structures or major roads may be removed. Any trees removed must be replaced.
 7. If an area of the Property becomes or has become infested with noxious weeds, the Owner may be required to submit a control and enhancement plan to PBRs Staff in order to remove such weeds. If an area of the Property becomes or has become invaded by non-native species, the Owner may be required to submit, or may voluntarily submit, an enhancement plan to the City of Seattle and PBRs Staff in order to replace such species with native species or other appropriate vegetation.
 8. There shall be no motorized vehicle driving or parking allowed on the open space Property.
 9. Grazing of livestock is prohibited on the open space Property.
 10. Enrollment in PBRs does not exempt the Owner from obtaining any required permit or approval for activity or use on the Property.

TRANSMITTED to the parties listed hereafter:

Chip Nevins, Acquisition Planner, Seattle Parks and Recreation, City of Seattle
Frank Lippman, applicant
Wendy Morse, King County Assessors Office



SEATTLE PARKS AND RECREATION

Timothy A. Gallagher, Superintendent

CURRENT USE TAXATION APPLICATION

Summary of Staff Recommendations and Background

Seattle City Council's Parks and Seattle Center Committee (PSCC)

Public Hearing, May 20, 2010

King County's Staff Reports are attached for the Current Use Taxation applications submitted by a property owner located adjacent to Hitt's Hill Park in the Rainer Valley and by a property owner bordering Thornton Creek in northeast Seattle. Seattle Parks' staff has reviewed these reports and concurs with them.

E09CT038S – Southeast Seattle

The applicant, Ray Akers, has requested property tax relief on the .53 acre forested portion of his 1 acre property. The forested portion of the property has a common corner with Hitt's Hill Park and supplements the wildlife habitat provided by the park. The applicant has restored portions of the property through the removal of invasive plant species and the replanting with native species. These site features qualify the .53 acre forested area for a 50% reduction in assessed value as long as it is maintained in the current open space use. If the owner provides a restoration plan to the City and King County by July 1, 2010, which is then approved by September 1, 2010, the property owner will become eligible for another 10% reduction in assessed value, going from 50% to 60%. If the owner records an approved conservation easement that protects the property's open space values in perpetuity, by December 31, the property owner will become eligible for an 80% reduction in assessed value.

E09CT068S – North Seattle

The applicants, Mr. and Mrs. Frank Lippman, have requested property tax relief for a .18-acre forested portion of their property that adjoins their homesite. This forested site contains a section of Thornton Creek and provides wildlife habitat and buffers for the stream. The applicants have restored portions of the property through the removal of invasive plant species and the replanting with native species. The applicants sold a conservation easement to the City of Seattle in 1992 on the .18 acres, thereby perpetuating the protection of the natural features of this site. These site features and voluntary actions by the applicants qualify the .18-acre site for a 70% reduction in assessed value.

CURRENT USE TAXATION APPLICATION
Summary of Staff Recommendations and Background
Page Two

RECOMMENDED ACTION: Accept staff reports and approve the following:

Area to be classified as Open Space:

Ray Akers
5222 37th Avenue South
Seattle, WA 98118
Parcel No. 564960-0230 .53Acres (of 1.0 Acres total property size)

Recommendation: Approval of 8 points, awarded as follows:

<u>Open Space Resource</u>	
• Special animal site	3
• Urban open space	5
TOTAL Akers	8
	Tax Reduction 50%

Awarding these points would qualify the open space portion of the property for an annual property tax reduction of approximately \$390, based on 2010 assessed values and mil rates.

CURRENT USE TAXATION APPLICATION
Summary of Staff Recommendations and Background
Page Three

Frank and Judith Lippman
9522 25th Avenue NE
Seattle, WA 98115

Recommendation: Approval of 18 points, awarded as follows:

<u>Open Space Resource</u>	
• Special animal site	3
<u>Bonus Category</u>	
• Conservation easement or historic easement in perpetuity	15
TOTAL	18
	Tax Reduction 70%

Awarding these points would qualify the open space portion of the property for an annual property tax reduction of approximately \$534 at a 70% reduction, based on 2010 assessed values and mil rates.

Prepared by Chip Nevins, Seattle Department of Parks and Recreation

April 14, 2010

cc: Timothy A. Gallagher, Superintendent
Donald M. Harris, Property Acquisition & Management Services

**CURRENT USE ASSESSMENT
DECISION OF CITY MEMBERS OF GRANTING AUTHORITY**

APPLICANTS: Ray Akers

ADDRESS: 5222 37th Avenue South
Seattle, WA 98118

KING COUNTY FILE NO: E09CT038S

On May 20, 2010, the members of the Seattle City Council who were designated in Council Resolution 30195 to serve as members of the granting authority pursuant to RCW 84.34.037(1) (“City Members”) conducted a public hearing in regard to this application. The City Members, having considered the application, recommendations of City staff, and testimony received during the public hearing, **approve** the application for the reasons listed below.

The City Members considered the factors in RCW 84.34.020 and 84.34.037(2) and in the King County Public Benefit Rating System (PBRs) and have reached the conclusions that follow.

Considering the King County PBRs Criteria, the application warrants the following rating:

King County PBRs Criteria		Applicant & Rating
A. Open Space Resources		Akers
1.	Active or passive recreation area – five points.	
2.	Aquifer protection area – five points.	
3.	Buffer to public land – five points.	
4.	Equestrian-pedestrian trail linkage – five points.	
5.	Farm and agricultural conservation land – five points.	
6.	Forest stewardship land – five points.	
7.	Historic landmark or archaeological site: buffer to a designated site – three points.	
8.	Historic landmark or archaeological site: designated site – five points.	
9.	Historic landmark or archaeological site: eligible site – three points.	
10.	Rural open space – five points.	
11.	Rural stewardship land – five points.	
12.	Scenic resource, viewpoint, or view corridor – five points.	
13.	Shoreline: Conservancy environment – five points.	
14.	Shoreline: Natural environment – three points.	
15.	Significant native plant site – five points.	
16.	Significant wildlife or salmonid habitat – five points.	
17.	Special animal site – three points.	3
18.	Surface water quality buffer – five points.	
19.	Urban open space – five points.	5
20.	Watershed protection area – five points.	

B. Properties qualifying for an open space category in subsection A may receive credit for additional points as follows.		
1.	Resource restoration - five points.	
2.	Additional surface water quality buffer - three or five points.	
3.	Contiguous parcels under separate ownership - two points.	
4.	Conservation easement or historic easement – fifteen points.	
5.	Public access – points dependent on level of access	
a.	Unlimited public access - five points.	
b.	Limited public access - sensitive areas - five points.	
c.	Environmental education access – three points.	
d.	Seasonal or limited public access – three points.	
e.	None or members only - zero points.	
6.	Easement and access – thirty-five points.	
Total Rating		8 Points

Awarding these points would qualify this property **for an annual property tax reduction of approximately \$390 based on 2010 assessed value and mil rates.**

The requested property tax relief would assist the applicants in maintaining the current open space use of the property with the attendant public benefit.

Dated this 20th day of May, 2010.

Councilmember Sally Bagshaw

Councilmember Bruce Harrell

Councilmember Tom Rasmussen

**CURRENT USE ASSESSMENT
DECISION OF CITY MEMBERS OF GRANTING AUTHORITY**

APPLICANTS: Frank Lippman

ADDRESS: 9522 25th Avenue Northeast
Seattle, WA 98115

KING COUNTY FILE NO: E09CT068S

On May 20, 2010, the members of the Seattle City Council who were designated in Council Resolution 30195 to serve as members of the granting authority pursuant to RCW 84.34.037(1) (“City Members”) conducted a public hearing in regard to this application. The City Members, having considered the application, recommendations of City staff, and testimony received during the public hearing, **approve** the application for the reasons listed below.

The City Members considered the factors in RCW 84.34.020 and 84.34.037(2) and in the King County Public Benefit Rating System (PBRs) and have reached the conclusions that follow.

Considering the King County PBRs Criteria, the application warrants the following rating:

King County PBRs Criteria		Applicant & Rating
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7.	Historic landmark or archaeological site: buffer to a designated site – three points.	
8.	Historic landmark or archaeological site: designated site – five points.	
9.	Historic landmark or archaeological site: eligible site – three points.	
10.	Rural open space – five points.	
11.	Rural stewardship land – five points.	
12.	Scenic resource, viewpoint, or view corridor – five points.	
13.	Shoreline: Conservancy environment – five points.	
14.	Shoreline: Natural environment – three points.	
15.	Significant native plant site – five points.	
16.	Significant wildlife or salmonid habitat – five points.	
17.	Special animal site – three points.	3
18.	Surface water quality buffer – five points.	
19.	Urban open space – five points.	
20.	Watershed protection area – five points.	

B. Properties qualifying for an open space category in subsection A may receive credit for additional points as follows.		
1.	Resource restoration - five points.	
2.	Additional surface water quality buffer - three or five points.	
3.	Contiguous parcels under separate ownership - two points.	
4.	Conservation easement or historic easement – fifteen points.	15
5.	Public access – points dependent on level of access	
a.	Unlimited public access - five points.	
b.	Limited public access - sensitive areas - five points.	
c.	Environmental education access – three points.	
d.	Seasonal or limited public access – three points.	
e.	None or members only - zero points.	
6.	Easement and access – thirty-five points.	
Total Rating		18 Points

Awarding these points would qualify this property **for an annual property tax reduction of approximately \$534, based on 2010 assessed value and mil rates.**

The requested property tax relief would assist the applicants in maintaining the current open space use of the property with the attendant public benefit.

Dated this 20th day of May, 2010.

Councilmember Sally Bagshaw

Councilmember Bruce Harrell

Councilmember Tom Rasmussen