



**City of Seattle
Seattle Department of Parks and Recreation**

E11CT032S CURRENT USE TAXATION APPLICATION

Summary of Staff Recommendation and Background

Seattle City Council's Parks and Neighborhoods Committee

Public Hearing, June 7, 2012

King County's Staff Report is attached for the Current Use Taxation application submitted by a property owner bordering Maple Creek, a tributary of Thornton Creek, in northeast Seattle. Seattle Parks' staff has reviewed this report and concurs with it.

E11CT032S – Jarvis: Maple Creek, a tributary of Thornton Creek, Seattle

The applicants, David and Sandra Jarvis, have requested property tax relief for a .09-acre forested portion of their property that adjoins their homesite. This forested site contains a section of Maple Creek, a tributary of Thornton Creek, and provides wildlife habitat, a buffer for the stream and is adjacent to other current use classified land. These site features qualify the .09-acre site for a 60% reduction in assessed value.

RECOMMENDED ACTION: Accept staff reports and approve the following:

Area to be classified as Open Space:

David and Sandra Jarvis
4231 NE 94th Street
Seattle, WA 98115
Parcel No. 521020-0355
.09 Acres (of .44 Acres total property size)

Recommendation: Approval of 11 points, awarded as follows:

Open space resources

Buffer to public or current use classified land	3
Special animal site	3
Surface water quality buffer	5

TOTAL **11 points**

Tax Reduction **60%**

Awarding these points would qualify the open space portion of the property for an annual property tax reduction of approximately \$428, based on 2012 assessed values and mil rates.

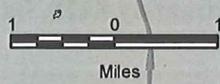


E11CT032S: Jarvis



LEGEND

- City of Seattle Parks
- Non-City Park/Open Space
- PBRS Application



Source:
 City of Seattle GIS data
 GAP review December 2010
 Map date: March 31, 2011

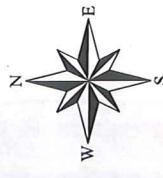
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Thornton Creek Maple Creek Ravine

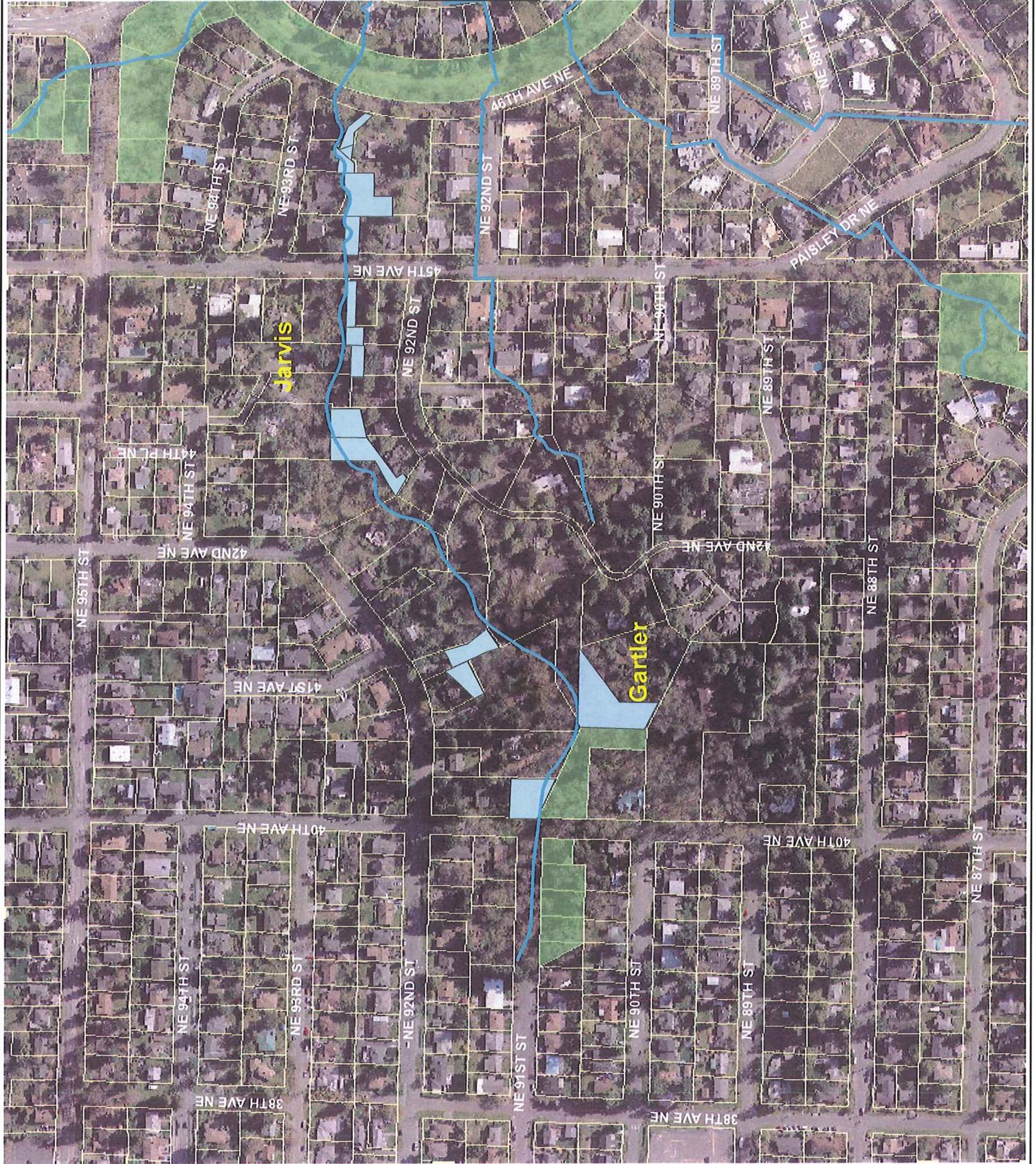
Legend

- Thornton Creek
- Conservation Easements
- Park Boundary
- Parcel Boundary



100 0 100
Feet
1 inch = 296 feet

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Orthophoto source: Walker and Assoc., March 2005
Map date: January 10, 2010



E11CT32S: Jarvis Aerial Photo



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

**Report to the City of Seattle for Property
Enrollment in the Public Benefit Rating System (PBRs)
May 1, 2012**

APPLICANTS: David and Sandra Jarvis

File No. E11CT032S

A. GENERAL INFORMATION:

1. Owners: David and Sandra Jarvis
4231 NE 94th Street
Seattle, WA 98115
2. Property location: same as owners address
3. Zoning: SF7200
4. STR: SW-34-26-04
5. PBRs categories requested by applicants or *suggested by staff*:

Open space resources

Buffer to public or current use classified land
Special animal site
Surface water quality buffer
Urban open space
Watershed protection area

Bonus categories

Additional surface water quality buffer
Contiguous parcels under separate ownership
Limited public access because of resource sensitivity

6. Parcel: 521020-0160
Total acreage: 0.44
Requested PBRs: not specified
Home site/excluded area: 0.35
Recommended PBRs: 0.09

NOTE: The attached map outlines in yellow the parcel boundaries and in green the area proposed to be *enrolled* in PBRs.

B. FACTS:

1. Zoning in the vicinity: Properties in the vicinity are zoned LR2, LR3, LR2 RC, NC1-30, NC2-40, SF5000, and SF7200.
2. Development of the subject property and resource characteristics of the open space area: The property contains a single family home, small shelter/sitting area, garden area, landscaping, and access drive/parking. The open space portion is primarily deciduous forest with native plant understory. A section of Maple Creek flows easterly through the southern quarter of the property.
3. Site use: The property is used as a single family residence.
4. Access: The property is accessed from NE 94th Street.
5. Appraised value for 2012 (Based on Assessor's information dated 04/24/12):

<u>Parcel #521020-0160</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Appraised value	\$343,000	\$165,000	\$508,000
Tax applied	\$3,486.82	\$1,677.66	\$5,164.16

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

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

KCC 20.36.010 Purpose and intent.

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

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

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

- A. To be eligible for open space classification under the public benefit rating system, property must contain one or more qualifying open space resources and have at least five points as determined under this section. The department will review each application and recommend award of credit for current use of property that is the subject of the

application. In making such recommendation, the department will utilize the point system described in section B. and C. below.

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

D. 2008 COMPREHENSIVE PLAN POLICIES AND TEXT:

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

- E-107** The protection of lands where development would pose hazards to health, property, important ecological functions or environmental quality shall be achieved through acquisition, enhancement, incentive programs and appropriate regulations. The following critical areas are particularly susceptible and should be protected:
- a. Floodways of 100-year floodplains;
 - b. Slopes with a grade of 40 percent or more or landslide hazards that cannot be mitigated;
 - c. Wetlands and their protective buffers;
 - d. Aquatic areas, including streams, lakes, saltwater shorelines and their protective buffers;
 - e. Channel migration hazard areas;
 - f. Designated wildlife habitat networks;
 - g. Critical Aquifer Recharge Areas;
 - h. Marine beaches, wetlands, intertidal and subtidal habitat and riparian zones including bluffs;
 - i. Regionally Significant Resource Areas and Locally Significant Resource Areas;
 - j. Fish and Wildlife Habitat Conservation Areas; and
 - k. Volcanic hazard areas.

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

E-420 King County recognizes that protecting and restoring headwater and upland forest cover is important for preventing flooding, improving water quality, and protecting salmon and other wildlife habitat. The central role that forest cover plays in supporting hydrologic and other ecological processes should be reflected in policies and programs addressing stormwater management, flooding, wildlife, and open space.

E-422 King County recognizes the value of trees and forests in both rural and urban communities for benefits such as improving air and water quality and enhancing fish and wildlife habitat. The county promotes retention of forest cover and significant trees using a mix of regulations, incentives, and technical assistance.

E-449 King County should identify upland areas of native vegetation that connect wetlands to upland habitats and that connect upland habitats to each other. The county should seek protection of these areas through acquisition, stewardship plans, incentive programs such as the Public Benefit Rating System, and the Transfer of Development Rights Program.

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

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

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

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

E. PBRs CATEGORIES REQUESTED and DEPARTMENT RECOMMENDATIONS:

Open space resources

- Buffer to public or current use classified land
In order to be eligible for this category the enrolling portion of the property must be adjacent to public land or land enrolled in the PBRs program. The land adjacent to south of the property is participating in PBRs (file E96CT032S). The enrolling land provides a buffer of native vegetation to this adjacent land that is greater than 50 feet in width and length, which exceeds category requirements. Credit for this category is recommended.
- Special animal site
In order to be eligible for this category an identified wildlife network must be located on or adjacent to the enrolling open space area. Although credit for this category was not requested, the property is located in the Maple Creek Drainage, mapped as part of the Seattle Wildlife Network, and is providing an area of natural vegetation for the wildlife corridor. Credit for this category is recommended.
- Surface water quality buffer
The property contains a portion of Maple Creek that enters the land approximately 30 feet north of the southwest corner and then flows east-south-east continuing onto adjacent parcels. As required by city code, the setback required for this type of stream is 25 feet. In order to be eligible for this category the participating land must provide a buffer of native vegetation to the creek greater than 1.5 times that required or 37.5 feet in this case. The owners are providing such a buffer to the north side of this creek that is on average 40 feet in width, which is more than 1.5 times the buffer required. Credit for this category is recommended.
- Urban open space
Award of credit for this category requires that at least 0.50 acres of open space be enrolled and that it conserve and enhance natural resources. The property's acreage is less than 0.50 acres and therefore cannot enroll the acreage needed for award of this category. Credit for this category cannot be recommended.
- Watershed protection area
Although the owners are enrolling an area that provides a benefit to the watershed, award of credit for this category requires that at least 65% of the property or in this case 0.29 acres be participating. The owners are enrolling approximately 21% of their property. Credit for this category cannot be recommended.

Bonus categories

- Additional surface water quality buffer
Although credit was not formally requested, the owners did question their property’s qualification for this category. As stated earlier, Maple Creek flows east-south-east across the property and as required by city code the setback required for this type of stream is 25 feet. In order to be eligible for this category the participating land must provide a buffer of native vegetation to the creek greater than 2 times that required or at least 50 feet in this case. Although the owners are providing a buffer of native vegetation to the east side of this creek (an average buffer width of 40 feet), this buffer is less than 2 times the buffer required. Credit for this category cannot be recommended.
- Continuous parcels under separate ownership
Award of credit for this category requires the application be comprised of multiple owners and their parcels. Although the applicants had hoped to have adjacent owners enroll with them, no other owner applied. Credit for this category cannot be recommended.
- Limited public access due to resource sensitivity
In order to receive credit for this category, the public must be using the property generally for an educational, scientific or research purpose. The public does not use the property nor will they be in the foreseeable future. Credit for this category cannot be recommended.

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

CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS:

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

Open space resources

- Buffer to public or current use classified land 3
- Special animal site 3
- Surface water quality buffer 5
- Urban open space 0
- Watershed protection area 0

Bonus categories

- Additional surface water quality buffer 0
- Contiguous parcels under separate ownership 0
- Limited public access because of resource sensitivity 0

TOTAL 11 points

PUBLIC BENEFIT RATING

For the purpose of taxation, 11 points result in 40% of market value or a 60% reduction in taxable value for the portion of land enrolled.

B. RECOMMENDATION:

APPROVE the request for current use taxation "Open space" classification with a Public Benefit Rating of 11 points:

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

1. Compliance with these requirements is necessary to continue to receive the tax benefits from the King County Public Benefit Rating System (PBRS) current use taxation program for the property enrolled in the program (Property). Failure to abide by these requirements can result in removal of current use designation and subject the property owner (Owner) to the penalty, tax, and interest provisions of RCW 84.34 and assessment at true and fair value. The County Assessor and the King County Rural and Regional Services Section (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 City of Seattle and King County is granted by the Owner or the Owner's successors in interest to the Department of Natural Resources and Parks, King County, City of Seattle or a grantee approved by the City of Seattle and King County, these requirements may be superseded by the terms of such easement, upon written approval by King County.
3. The open space classification for this Property will continue so long as it meets the open space purposes for which it was initially approved. Classification as open space will be removed upon a determination by King County that the Property no longer meets the open space purposes for which it was initially approved. A change in circumstances which diminishes the extent of public benefit from that approved by the City of Seattle and 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 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, 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 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 an approved 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 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 not prohibited on the open space Property.

10. An owner of property enrolled in the program may be required to submit a monitoring report on an annual or less frequent basis as requested by program staff. This report must include a brief description of how the property still qualifies for each awarded resource category. It must also include photographs from established points on the property and any observations by the owner. The owner must submit this report to the department by email or by other mutually agreed upon method. An environmental consultant need not prepare this 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:

David and Sandra Jarvis, applicants
Chip Nevins, Acquisition Planner, Seattle Parks and Recreation
Martha Lester, Council Staff, City of Seattle
Wendy Morse, King County Department of Assessments



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

APPLICANTS: David and Sandra Jarvis

PROPERTY ADDRESS: 4231 NE 94th Street
Seattle, WA 98115

KING COUNTY FILE NO: E11CT032S

On June 7, 2012, 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		Jarvis
1.	Active or passive recreation area – 5 points.	
2.	Aquifer protection area – 5 points.	
3.	Buffer to public land – 3 points.	3
4.	Equestrian-pedestrian bicycle trail linkage – 35 points.	
5.	Active Trail Linkage – 15 or 25 points	
6.	Farm and agricultural conservation land – 5 points.	
7.	Forest stewardship land – five points.	
8.	Historic landmark or archaeological site: buffer to a designated site – 3 points.	
9.	Historic landmark or archaeological site: designated site – 5 points.	
10.	Historic landmark or archaeological site: eligible site – 3 points.	
11.	Rural open space – 5 points.	
12.	Rural stewardship land – 5 points.	
13.	Scenic resource, viewpoint, or view corridor – 5 points.	
14.	Significant plant and ecological site – 5 points.	
15.	Significant wildlife or salmonid habitat – 5 points.	
16.	Special animal site – 3 points.	3
17.	Surface water quality buffer – 5 points.	5
18.	Urban open space – 5 points.	
19.	Watershed protection area – 5 points.	

B. Properties qualifying for an open space category in subsection A may receive credit for additional points as follows.		
1.	Resource restoration - 5 points.	
2.	Additional surface water quality buffer - 3 or 5 points.	
3.	Contiguous parcels under separate ownership - two points.	
4.	Conservation easement or historic easement – 15 points.	
5.	Public access – points dependent on level of access	
a.	Unlimited public access - 5 points.	
b.	Limited public access - sensitive areas - 5 points.	
c.	Environmental education access – 3 points.	
d.	Seasonal or limited public access – 3 points.	
e.	None or members only - zero points.	
6.	Easement and access – 35 points.	
Total Rating		11 Points

Awarding these points would qualify this property **for an annual property tax reduction of approximately \$428, based on 2012 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 7th day of June, 2012.

Councilmember Sally Bagshaw

Councilmember Jean Gooden

Councilmember Tom Rasmussen

The first part of the report is a general introduction to the subject of the study. It discusses the importance of the study and the objectives of the research. The second part of the report is a detailed description of the methodology used in the study. This includes a description of the data sources, the sampling method, and the statistical methods used to analyze the data. The third part of the report is a discussion of the results of the study. This includes a description of the findings and an interpretation of the results. The final part of the report is a conclusion and a list of references.

The results of the study show that there is a significant relationship between the variables studied. The findings suggest that the independent variable has a positive effect on the dependent variable. These results are consistent with the theoretical framework of the study and provide support for the hypotheses.

The study has several limitations, including a limited sample size and a cross-sectional design. Future research should address these limitations by using a larger sample and a longitudinal design.

The study contributes to the understanding of the relationship between the variables studied and provides a basis for further research in this area.