City of Seattle
Seattle Department of Parks and Recreation

E11CT027S CURRENT USE TAXATION APPLICATION
Summary of Staff Recommendation and Background
Seattle City Council's Parks and Neighborhoods
Public Hearing, June 7, 2012

King County's Staff Report is attached for the Current Use Taxation application submitted by a property owner bordering Haller Lake in northwest Seattle. Seattle Parks' staff has reviewed this report and concurs with it.

E11CT027S – Mirante: Haller Lake, Seattle
The applicant, Kathleen Mirante, has requested property tax relief for portions of four parcels adjacent to Haller Lake, much of which are covered in lawn and invasive plants. To qualify for inclusion in the PBRS program, the lawn and invasive plants have to be removed according to an approved resource restoration plan. The owner is committed to replacing the lawn with native vegetation, as well as controlling and eradicating the invasive plants primarily found in the forested area. The recommendation below is contingent on a resource restoration plan being **provided to the King County Department of Natural Resources by October 1, 2012,** and **approved by the King County Department of Natural Resources by December 1, 2012** (King County will monitor adherence to the restoration plan). The site features and restoration actions by the applicant will qualify the 1.71 acres for a 70% reduction in assessed value.

RECOMMENDED ACTION: Accept staff reports and approve the following:

Area to be classified as Open Space:

Kathleen Mirante
1711 & 1719 North 128th Street;
12582 Densmore Avenue North
Parcel #s: 303420-0784, 303420-0788, 303420-0795 & 303420-0805 (1.71Acres of 2.78 Acres)

Recommendation: Approval of points, awarded as follows:

Open space resources	
Surface water quality buffer	5
Urban open space	5
Bonus categories	
Resource restoration	5
Additional surface water quality buffer	5
TOTAL	**20 points**
Tax Reduction 70%	

Awarding these points would qualify the open space portion of the property for an annual property tax reduction of approximately $10,072, based on 2012 assessed values and mil rates.

Prepared by Chip Nevins, Seattle Department of Parks and Recreation May 14, 2012


SEATTLE PARKS AND RECREATION
E11CT027S: Mirante
Shilshole Bay
Green Lake
Puget Sound
Union Bay
Lake Union
Elliott Bay
Lake Washington
LEGEND
City of Seattle Parks
Non-City Park/Open Space
PBRS Application
N
1 0 1
Miles
Source:
City of Seattle GIS data
GAP review December 2010
Map date: March 31, 2011
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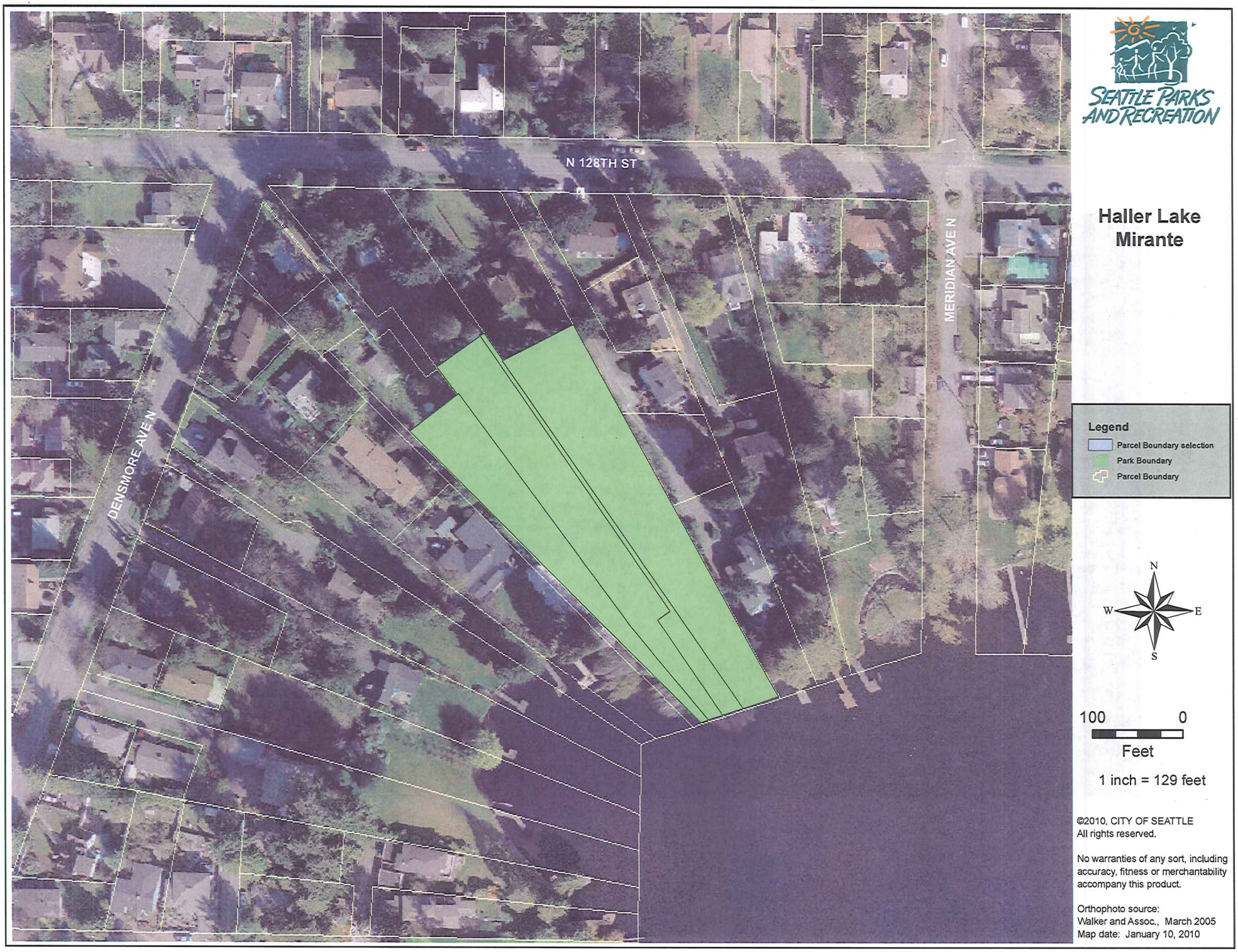
N 128TH ST
DENSMORE AVE N
MERIDIAN AVE N
SEATTLE PARKS AND RECREATION
Haller Lake
Mirante
Legend
Parcel Boundary selection
Park Boundary
Parcel Boundary
N
W
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100
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Feet
1 inch = 129 feet
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Orthophoto source:
Walker and Assoc., March 2005
Map date: January 10, 2010

E11CT027S: Mirante Aerial Photo

Area excluded from PBRS

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

REVISED Report to the City of Seattle for Property Enrollment in the Public Benefit Rating System (PBRS)
May 14, 2012

APPLICANT: Kathleen Mirante **File No. E11CT027S**

A. GENERAL INFORMATION:

1. Owner: Kathleen Mirante
   915-C West Foothill Boulevard #624
   Claremont, CA 91711

2. Property location: 1711 and 1719 North 128th Street and 12582 Densmore Avenue North
   Seattle, WA 98133

3. Zoning: SF7200

4. STR: SE-19-26-04

5. PBRS categories requested by applicants or *suggested by staff*:

   Open space resources
   Surface water quality buffer
   Urban open space
   Watershed protection area

   Bonus categories
   Resource restoration
   Additional surface water quality buffer

6. Parcel:

	303420-0784	303420-0788	303420-0795	303420-0805
Total acreage:	0.54	0.52	0.59	1.13
Requested PBRS:	----	---- not specified ----		----
Home site/excluded area:	0.17	0.00	0.45	0.45
Recommended PBRS:	**0.37**	**0.52**	**0.14**	**0.68**

NOTE: The attached map (winter 2010 aerial photo) outlines in yellow the parcels' boundaries and in blue the areas proposed to be *excluded* from PBRS. The portion recommended for enrollment (1.71 acres) is the entire property (2.78 acres) less the excluded areas as measured (1.07 acres). 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 MIO-37-LR2, LR3 PUD, NC1-40, C1-40, C2-40, and SF7200.

2. Development of the subject property and resource characteristics of the open space area: Each parcel, except -0788, contains a single family home, landscaping, and access drive/parking. The open space portion of parcels -0784 and -0805 is primarily lawn, although there are some native trees along each parcels shared boundary line with -0788. Parcel -0795 and -0788 contain a deciduous forest with native plant understory, although this forested area is severely impacted by invasive plant species, such as English ivy and holly, and Himalayan blackberry. The southern boundary of the property is Haller Lake.

3. Site use: The property is used as a single family residence.

4. Access: The property is accessed from North 128th Street or Densmore Avenue North.

5. Appraised value for 2012 (Based on Assessor's information dated 05/07/12):

Parcel #303420-0784	**Land**	Improvements	Total
Appraised value	**$518,000**	$86,000	$604,000
Tax applied	**$5,265.82**	$874.25	$6,140.07

Parcel #303420-0788	**Land**	Improvements	Total
Appraised value	**$518,000**	$0	$518,000
Tax applied	**$5,265.82**	$0	$5,265.82

Parcel #303420-0795	**Land**	Improvements	Total
Appraised value	**$336,000**	$124,000	$460,000
Tax applied	**$3,415.69**	$1,260.54	$4,676.21

Parcel #303420-0805	**Land**	Improvements	Total
Appraised value	**$769,000**	$31,000	$800,000
Tax applied	**$7,817.41**	$315.13	$8,132.54

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:

NOTE: Due to the impact of the invasive plant species found in the forested area of the property and lawn on parcels -0784 and -0805, this property's qualification for PBRS requires the implementation of an approved resource restoration plan. The owner is committed to restoring all areas that are proposed to participate in PBRS.

Open space resources

- Surface water quality buffer
  The property is adjacent to Haller Lake. As required by city code, the development setback required for this type of water body is 25 feet. In order to be eligible for this category, the property must provide a buffer of native vegetation to the lake that is greater than 1.5 times that required or in this case 37.5 feet in width. The owner is committed to replacing the lawn with native vegetation, as well as controlling and eradicating the invasive plants primarily found in the forested area according to an approved resource restoration plan. Credit for this category is recommended dependent upon award of credit for the resource restoration category and enrollment of a buffer area at least 37.50 feet in width and 25 feet along the shoreline.
- Urban open space
  In order to be eligible for this category at least 0.50 acres of open space must enroll. The owner is committed to replacing the lawn with native vegetation, as well as controlling and eradicating the invasive plants primarily found in the forested area according to an approved resource restoration plan. Credit for this category is recommended dependent

upon award of credit for the resource restoration category and enrollment of at least 0.50 acres of the property.

- Watershed protection area
  Award of credit for this category requires at least 65% of a property be enrolled in PBRS and be forested or be in the process of reforestation. Although the owner is committed to restoring/reforesting most of the property, the enrolling PBRS area is 1.71 acres, which is 61.51% of the property. Credit for this category cannot be recommended.

Bonus categories

- Resource restoration
  Although credit for this category was not requested, in order for this property to be eligible for PBRS it must be replanted with native vegetation and the invasive plant species must be controlled and eradicated. The owner's commitment to replant and restore the property will substantially enhance the buffer to Haller Lake and add a significant amount of natural environment to the community. Credit for this category and participation in PBRS is recommended contingent upon a resource restoration plan being **provided to the department by October 1, 2012,** and **approved by the department by December 1, 2012**. It is the landowner's responsibility to apply for and receive the necessary permits from the applicable state and local governmental agencies for activities that may require a permit or approval, such as clearing and grading.
- Additional surface water quality buffer
  The property is adjacent to Haller Lake. As required by city code, the development setback required for this type of water body is 25 feet. In order to be eligible for this category, the property must provide a buffer width of native vegetation to the lake that is greater than 2 times (50 feet) or 3 times (75 feet) that required (*a buffer at least 2 times that required results in 3 points for this category; a buffer of at least 3 times that required results in 5 points*). The owner is committed to replacing the lawn with native vegetation, as well as controlling and eradicating the invasive plants primarily found in the forested area, according to an approved resource restoration plan. This restoration effort would result in a buffer that is on average 470 feet in width. Credit for this category is recommended dependent upon award of credit for the resource restoration category and enrollment of a buffer area at least 50 feet in width and 25 feet along the shoreline.

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	
• Surface water quality buffer	5
• Urban open space	5
• Watershed protection area	0
Bonus categories	
• Resource restoration	5*
• Additional surface water quality buffer	5
TOTAL	**20 points**

NOTE: *If credit is not awarded for this category, then the property would not be eligible to participate in PBRS.

PUBLIC BENEFIT RATING
For the purpose of taxation, 20 points result 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 20 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, 7 and 10 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. 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 and the City of Seattle. 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. An environmental consultant need not prepare the report.

11. 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.

12. Enrollment in PBRS *does not* exempt the Owner from obtaining any required permit or approval for activity or use on the Property.

TRANSMITTED to the parties listed hereafter:

Kathleen Mirante, applicant
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: Kathleen Mirante

PROPERTY ADDRESSES: 1711 & 1719 North 128th Street; 12582 Densmore Avenue North
Seattle, WA 98133

KING COUNTY FILE NO: E11CT027S

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		**Mirante**
1.	Active or passive recreation area – 5 points.	
2.	Aquifer protection area – 5 points.	
3.	Buffer to public land – 3 points.	
4.	Equestrian-pedestrian bicycle trail linkage – 35 points.	
5.	Active Trail Linkage – 15 or 25 points	
6.	Farm and agricultural conservation land – 5 points.	
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.	
17.	Surface water quality buffer – 5 points.	5
18.	Urban open space – 5 points.	5
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.	5*
2.	Additional surface water quality buffer - 3 or 5 points.	5
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		**20 Points**

NOTE: * The tax reduction is contingent on a resource restoration plan being provided to the King County Department of Natural Resources by October 1, 2012, and approved by the King County Department of Natural Resources by December 1, 2012. If the restoration plan is not provided, then the property will not be eligible to participate in PBRS. King County will monitor adherence to the restoration plan.

Awarding these points would qualify this property **for an annual property tax reduction of approximately $10,072, based on 2012 assessed value and mil rates**.

The requested property tax relief would assist the applicants in restoring and maintaining the restored 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