



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

**E11CT033S 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 for a property on Puget Sound in west central Seattle. Seattle Parks' staff has reviewed this report and concurs with it.

**E11CT033S – Detweiler and Clowes: Magnolia shoreline**

The applicants, Susan Detweiler and Alexander Clowes, have requested property tax relief for a .65-acre parcel that is adjacent to their homesite. The property is adjacent to Puget Sound and is minimally developed with a small patio, landscaping and large rock/boulders along the shoreline. For the past five plus years with assistance from EarthCorps, the owners have been actively removing invasive plant species and restoring the property with native vegetation. The owners have agreed to allow EarthCorps to use the property for educational purposes on a limited basis. The size of the unimproved portion of the parcel (0.58 acre), the limited public access for educational purposes and the restoration of the property qualify the undeveloped portion of the parcel for a 60% reduction in assessed value.

**RECOMMENDED ACTION:** Accept staff reports and approve the following:

**Area to be classified as Open Space:**

Susan E. Detweiler and Alexander W. Clowes

3423 Sound View Drive West

Seattle, WA 98199

Parcel: 503530-1090 (.58 Acres of .65 Acres total property size)

**Recommendation:** Approval of 15 points, awarded as follows:

**Open space resources**

Urban Open Space 5

**Bonus categories**

Resource restoration 5

Limited public access 5

**TOTAL 15 points**

**Tax Reduction 60%**

**Awarding these points would qualify the open space portion of the property for an annual property tax reduction of approximately \$3,135, based on 2012 assessed values and mil rates.**



E11CT033S: Detwiler and Clowes



**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

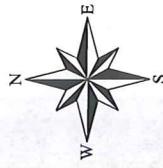
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# Magnolia Detweiler/Clowes

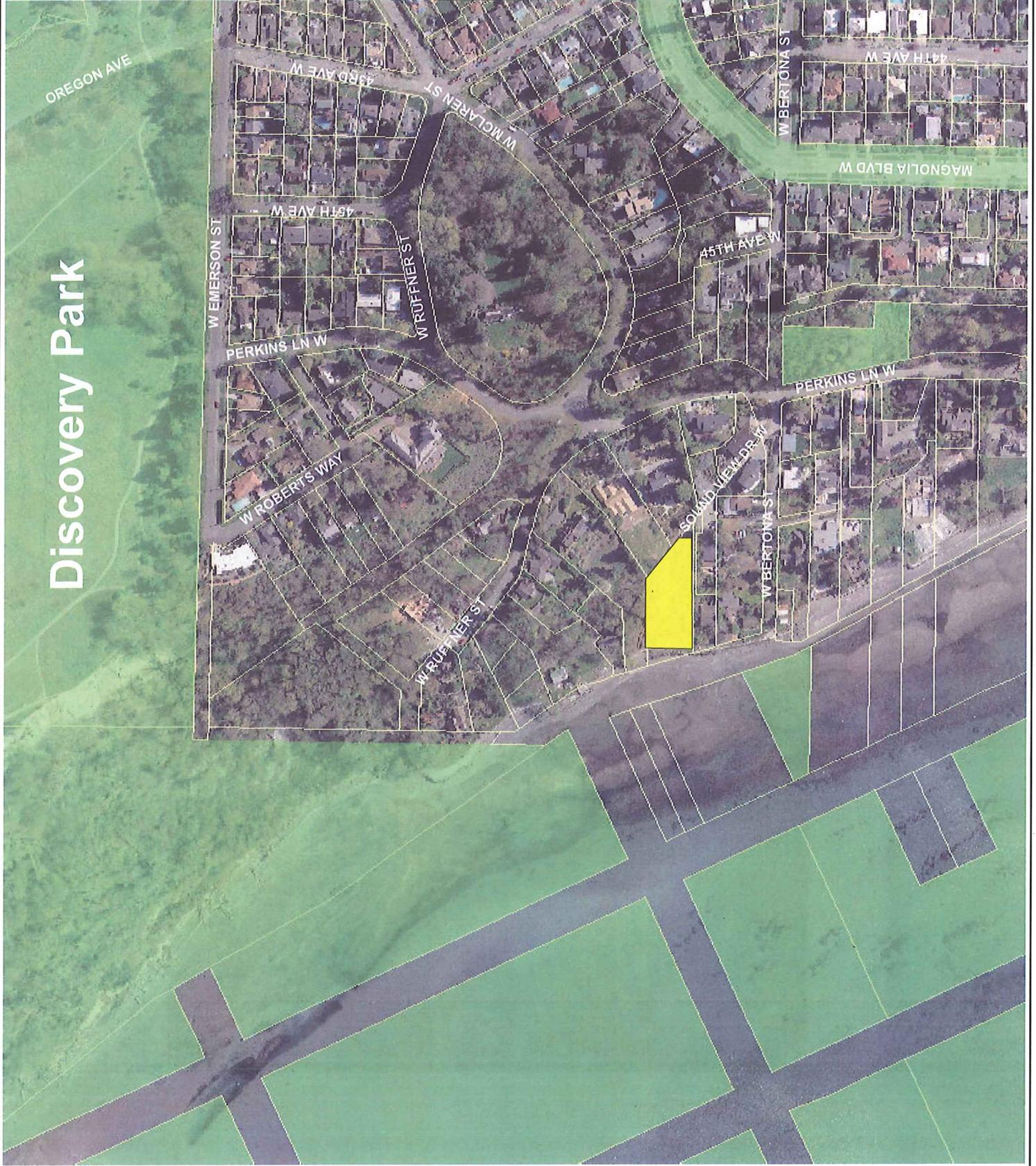
**Legend**

- Parcel Boundary selection
- Park Boundary
- Parcel Boundary



100 0 100  
Feet  
1 inch = 300 feet

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



# Discovery Park

E11CT033S: Deitweiler and Clowes 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 1, 2012

**APPLICANTS: Susan E. Detweiler and Alexander W. Clowes** **File No. E11CT033S**

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**A. GENERAL INFORMATION:**

1. Owners: Susan E. Detweiler and Alexander W. Clowes  
3425 Perkins Lane West  
Seattle, WA 98199
2. Property location: 3423 Sound View Drive West  
Seattle, WA 98199
3. Zoning: SF7200
4. STR: SW-15-25-03
5. PBRs categories requested by applicants:

**Open space resources**

Significant wildlife or salmonid habitat  
Surface water quality buffer  
Urban open space

**Bonus categories**

Resource restoration  
Additional surface water quality buffer  
Limited access because of resource sensitivity

6. Parcel: 503530-1090  
Total acreage: 0.60 0.65  
Requested PBRs: 0.60 0.65  
Home site/excluded area: 0.09 0.07  
**Recommended PBRs: 0.51 0.58**

NOTE: The portion recommended for enrollment in PBRs is the entire property less the excluded area as measured. The attached map outlines in yellow the parcel boundaries and in blue the areas 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 or SF7200.
2. Development of the subject property and resource characteristics of the open space area: The property, which is adjacent to the Puget Sound, is minimally developed and contains a small pervious patio and landscaping (approximately 1075 sqft), gravel walking path/steps (approx. 235 ft long and 4 ft wide) that will be replaced with bark/chips upon completion of the restoration efforts, and large rock/boulder seawall (approx. 1942 sqft). For the past five plus years and with assistance from EarthCorps, the owners have been actively removing invasive plant species throughout the open space area and restoring the property with native vegetation.
3. Site use: The property is used for personal enjoyment and resource enhancement.
4. Access: The property is accessed from Sound View Drive West.
5. Appraised value for 2012 (Based on Assessor's information dated 04/24/12):

<u>Parcel #503530-1090</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Appraised value	<b>\$576,000</b>	\$0	\$576,000
Tax applied	<b>\$5,855.43</b>	\$0	\$5,855.43

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**

- Significant wildlife or salmonid habitat

In order to be eligible for this category a property must be natively vegetated and be frequently used by endangered, threatened, sensitive or candidate species. Although Bald eagles and other species are found in the area, the vegetation on the property is not mature enough to support use by qualified species. Because the shoreline is armored by a rock seawall, the property does not provide a buffer of native vegetation to salmonid found in the Puget Sound. Credit for this category cannot be recommended.

- Surface water quality buffer

The property is adjacent to the Puget Sound. In order to be eligible for this category, the participating land must provide an *undisturbed* buffer of native vegetation to the shoreline greater than 1.5 times that required or 37.5 feet in this case. However, the rock/boulder seawall is not a natural feature of the shoreline and consequently the property cannot provide a buffer of native vegetation to the Sound. Credit for this category cannot be recommended.

- Urban open space

Award of credit for this category requires that a property contain at least 0.50 acres of open space and conserve and enhance natural resources. The owners are presently restoring almost the entire property (~~0.51~~ 0.58 acres) to a natively vegetated state, which undoubtedly enhances the natural resource of the property and its visual quality along the Puget Sound. Credit for this category is recommended.

### **Bonus categories**

- Resource restoration

Prior to 2007, the property was extremely degraded and primarily vegetated with invasive plant species. Since then the owners, with help from various agencies and EarthCorps have been working on restoring the natural vegetation throughout the property. At this time, most of the invasive plants have been controlled and the property has been

replanted with native vegetation. For the next several years the property will require on-going maintenance to insure survival of the native plants and eradicate returning invasive plants. Credit for this category is recommended contingent upon receipt of a copy of the resource restoration plan by the department by September 1, 2012.

- Additional surface water quality buffer

The property is adjacent to the Puget Sound. In order to be eligible for this category, the property must receive credit for the surface water quality buffer category and provide a buffer of native vegetation to the shoreline greater than 2 or 3 times that required by code. Award of credit for the surface water quality buffer category is not recommended and therefore, credit for this category cannot be recommended.

- Limited public access due to resource sensitivity

In order to be eligible for this category a property must be accessed by appropriate user groups for the purpose of educational, scientific or research purposes. The owners have agreed to allow EarthCorps this type of access (see letter attached to Exhibit #9 explaining the use). This use must be on-going for credit to be preserved. Credit for this category is 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

- |  |   |
|--|---|
| • Significant wildlife or salmonid habitat | 0 |
| • Surface water quality buffer             | 0 |
| • Urban open space                         | 5 |

#### Bonus categories

- |   |   |
|---|---|
| • Resource restoration                                  | 5 |
| • Additional surface water quality buffer               | 0 |
| • Limited public access because of resource sensitivity | 5 |

**TOTAL 15 points**

**PUBLIC BENEFIT RATING**

For the purpose of taxation, 15 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 15 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. 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. Public access shall be permitted upon any area of the open space Property that is designated for public access
13. 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:

Susan E. Detweiler and Alexander W. Clowes, 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: Susan E. Detweiler and Alexander W. Clowes

PROPERTY ADDRESS: 3423 Sound View Drive West  
Seattle, WA 98199

KING COUNTY FILE NO: E11CT033S

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		<b>Detweiler/Clowes</b>
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.	
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.	
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.	5
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		<b>15 Points</b>

Awarding these points would qualify this property **for an annual property tax reduction of approximately \$3,135, 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

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Councilmember Tom Rasmussen

