

**CITY OF MERCER ISLAND, WASHINGTON
RESOLUTION NO. 1674**

**A RESOLUTION OF THE CITY OF MERCER ISLAND, WASHINGTON APPROVING
A PUBLIC BENEFIT RATING SYSTEM CURRENT USE ASSESMENT FOR A
PORTION OF THE TN-7747-ANSNS-GNRRN TRUST – KING COUNTY TAX
PARCEL 2424049001 AND 2424049035.**

WHEREAS, the TN-7747-ANSNS-GNRRN Trust submitted an application to King County for the Public Benefit Rating System, which is attached as Exhibit 2 to City of Mercer Island City Council Agenda Bill 6687; and

WHEREAS, pursuant to The Washington State Open Space Taxation Act, Chapter 84.34 RCW and Chapter 458-30 WAC, provides for assessment practices to reflect current use of property, rather than “highest and best use,” as an incentive to property owners to retain large tracts of open space and to provide public access to open space; and

WHEREAS, pursuant to Chapter 458-30 WAC, this open space current use taxation program is implemented in King County through the Public Benefit Rating System (PBRs), which provides a point system to rate properties; and

WHEREAS, pursuant to Chapter 458-30 WAC, after a public hearing both the King County Council and the Mercer Island City Council shall consider and act upon an application for a PBRs tax reduction of property in Mercer Island, within six months of application; and

WHEREAS, King County has provided a staff report (File Number E24CT005MI) evaluating said request for current use taxation “Open space” classification with a Public Benefit Rating of 38 points and is recommending approval; and,

WHEREAS, the City Council conducted a public hearing on May 20, 2025; and,

WHEREAS, the City Council finds that the PBRs Current Use Assessment for a 2.91 acre portion of the TN-7747-ANSNS-GNRRN Trust property located at 5045 Forest Ave SE, Mercer Island, WA, meets the criteria for approval;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MERCER ISLAND, WASHINGTON, AS FOLLOWS:

- Section 1. Adoption of King County’s Recommendation.** The City Council hereby adopts the findings, conclusions, and recommendations of the King County Department of Natural Resources and Parks Water and Land Resources Division, dated April 21, 2025 for the TN-7747-ANSNS-GNRRN Trust property Public Benefit Rating System, Current Use Assessment Request for 2.91 acres of the property identified as King County Tax Parcel 2424049035 in the City of Mercer Island. The findings, conclusions and recommendations are included in Attachment A to this resolution.
- Section 2. Grant of Approval.** The City Council hereby approves the Public Benefit Rating System, Current Use Assessment request by the TN-7747-ANSNS-GNRRN Trust, subject to the conditions of approval as recommended in the King County staff report included in Attachment A, and authorizes filing of the approval with the Metropolitan King County Council for the second public hearing.
- Section 3. Severability.** Should any section, paragraph, sentence, clause or phrase of the Resolution, or its application to any person or circumstances, be declared unconstitutional or otherwise invalid for any reason, or should any portion of the Resolution be pre-empted by state or federal law or regulation, such decision or

preemption shall not affect the validity of the remaining portions of this Resolution or its application to other persons or circumstances

PASSED BY THE CITY COUNCIL OF THE CITY OF MERCER ISLAND, WASHINGTON, AT ITS MEETING ON MAY 20, 2025.

CITY OF MERCER ISLAND

Salim Nice, Mayor

ATTEST:

Andrea Larson, City Clerk

Attachment A to Resolution No. 1674

KING COUNTY

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

**Report to the City of Mercer Island for
Property Enrollment in the Public Benefit Rating System (PBRs)**

April 21, 2025

APPLICANT: TN-747-ANSNS-GNRRN TRUST

File No. E24CT005MI

A. GENERAL INFORMATION:

1. Owner: TN-747-ANSNS-GNRRN TRUST (represented by Joseph Supple, Trustee)
5045 Forest Avenue SE
Mercer Island, WA 98040
2. Property location: 5045 Forest Avenue SE
Mercer Island, WA 98040
3. Zoning: R-15
4. STR: NE-24-24-04
5. PBRs categories requested by applicant and recommended by program staff:

NOTE: The property is currently participating in PBRs (File No. E96CT046MI). The landowner has reapplied to improve their participation status and level of tax savings. The new open space taxation agreement should supersede the existing agreement for this property's PBRs participation.

Open space resources

Surface water quality buffer

Urban open space

Watershed protection area

Bonus category

Conservation easement or historic easement

NOTE: Enrollment in PBRs for property within an incorporated area requires approval by impacted granting authorities following public hearing(s). For this application, the granting authorities are the King County Council and the City of Mercer Island. King County heard this application on March 20, 2025.

6. Parcel:	242404-9035
Total acreage:	4.09
Requested PBRs:	2.91
Home site/excluded area:	1.18
Recommended PBRs:	2.91

NOTE: The portion recommended for enrollment in PBRs is the entire property less the excluded area as measured. The attached 2023 aerial photo outlines the parcel in yellow and the area proposed to be excluded from PBRs in blue. 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 R-15.
2. Development of the subject property and resource characteristics of open space area: The property contains a single-family residence, garden, landscaping, access driveway, small studio and additional personal use areas. The open space is a mix of coniferous and deciduous forest with mostly native understory. Additionally, there are portions of two perennial streams on the property running northwesterly along ravines, crossing the north property line, merging into one, and eventually draining into Lake Washington.
3. Site use: The property is used as a single-family residence.
4. Access: The property is accessed from Forest Avenue SE.
5. Appraised value for 2024 (based on Assessor's information dated 3/6/2025):

<u>Parcel #242404-9035</u>	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Assessed value	\$5,152,000*	\$5,814,000	\$10,966,000
Tax applied	\$33,714	\$38,046	\$71,760

NOTE: *This value is presently impacted by the land's participation in the PBRs program, which is reflected in the land's current and lower taxable value of \$2,219,517 (tax applied \$14,524). 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. Active trail linkage – fifteen or twenty-five points
 - 2. Aquifer protection area – five points
 - 3. Buffer to public or current use classified land – three points
 - 4. Ecological enhancement land – eighteen points
 - 5. Equestrian-pedestrian-bicycle trail linkage – thirty-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. Public recreation area – five points
 - 12. Rural open space – five points
 - 13. Rural stewardship land – five points
 - 14. Scenic resource, viewpoint, or view corridor – five points
 - 15. Significant plant or ecological site – five points
 - 16. Significant wildlife or salmonid habitat – five points
 - 17. Special animal site – three points
 - 18. Surface water quality buffer – five points, eight or ten total points
 - 19. Urban open space – five points
 - 20. Watershed protection area – five points

- C. Property qualifying for an open space category in subsection B. of this section may receive credit for additional points as follows:
1. Conservation easement or historic preservation easement – eighteen points
 2. Contiguous parcels under separate ownership – minimal two points
 3. Easement and access – thirty-five points
 4. Public access - points dependent on level of access
 - a. Unlimited public access - five points
 - b. Limited public access because of resource sensitivity - five points
 - c. Seasonal limited public access - three points
 - d. Environmental education access – three points
 - e. None or members only – zero points
 5. Resource restoration – five points

D. 2020 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 shall be monitored and periodically reviewed to determine their effectiveness in terms of protecting natural resources.

NOTE: Monitoring of participating lands is the responsibility of both department PBRS staff and the landowner. This issue is addressed in the Resource Information document (page 4) and detailed below in Recommendation #B12.

E-112a 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 shall be protected in King County:

- a. Floodways of 100-year floodplains;
- b. Slopes with a grade of 40% or more or landslide hazards that cannot be mitigated;
- c. Wetlands and their protective buffers;
- d. Aquatic areas, including streams, lakes, marine shorelines and their protective buffers;
- e. Channel migration hazard areas;
- f. Critical Aquifer Recharge Areas;
- g. Fish and Wildlife Habitat Conservation Areas; and
- h. Volcanic hazard areas.

E-421 Terrestrial and aquatic habitats should be conserved and enhanced to protect and improve conditions for fish and wildlife.

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

E-429 King County should provide incentives for private landowners who are seeking to remove invasive plants and noxious weeds and replace them with native plants, such as providing technical assistance or access to appropriate native plants.

NOTE: Participation in PBRS requires landowners address invasive plant and noxious weed control and removal within enrolled portions of a property. Replacement with native vegetation is also encouraged via the implementation of approved forest stewardship, rural stewardship or resource restoration plans.

E-443 King County should promote voluntary wildlife habitat enhancement projects by private individuals and businesses through educational, active stewardship, and incentive programs.

E-476 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, and 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. Addressing nonnative vegetation (invasive plant species), through control and eradication is a PBRS requirement.

E-449 King County shall promote retention of forest cover and significant trees using a mix of regulations, incentives, and technical assistance.

R-605 Forestry and agriculture best management practices are encouraged because of their multiple benefits, including natural resource preservation and 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

- Surface water quality buffer
The property contains portions of two streams (Type Np) on the property running northwesterly along ravines, crossing the north property line and eventually draining into Lake Washington. As required by the City of Mercer Island's comprehensive code (19.07.180(C)(1)), the buffer width required for Type Np waters is 60 feet. To be eligible for this category, the participating land must provide a buffer greater than 1.5 times that required (or 90 feet) for five points to be awarded, provide a buffer greater than two times that required (or 120 feet) for eight points to be awarded, or provide a buffer greater than three times that required (or 180 feet) for ten points to be awarded. The owner is providing a buffer of native vegetation to the west of the westernmost stream that averages more than 225 feet in width, which is more than three times the buffer required. Credit for this category is recommended at the ten-point award level. King County approved award of this category.
- Urban open space
The property is located within the City of Mercer Island. The enrolling forested area consists primarily of native vegetation and be more than one acre in size. Credit for this category is recommended. King County approved award of this category.
- Watershed protection area
To be eligible for this category, the enrolling forested area must consist of additional forest cover beyond that required by county or applicable local government regulation and must be at least one acre or sixty-five percent of the property acreage, whichever is greater. By voluntarily enrolling the property in PBRs and not pursuing development or land use that might be allowed under current zoning regulation, the owners are directly contributing to the preservation of forest and open spaces within the city limits. Retention of this urban forest will surpass this category's requirement and promote wildlife habitat, stabilize and enrich existing soils and slow runoff from precipitation, as well as provide many other resource benefits to the surrounding area and City. 2.91 acres of forest will be enrolled which represents 71% of the property, which exceeds category requirements.
Credit for this category is recommended. King County approved award of this category.

Bonus category

- Conservation easement or historic easement
A Forterra conservation easement (recording #9512281971) was established on the property in 1999, which protects valuable natural resources and restricts further development of the property in perpetuity. Credit for this category is recommended. King County approved award of this category.

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 #B6.

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	10
Urban open space	5
Watershed protection area	5

Bonus category

Conservation easement or historic easement	18
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TOTAL 38 points

PUBLIC BENEFIT RATING

For the purpose of taxation, 38 points result in 10% of market value and a 90% reduction in taxable value for the portion of land enrolled. The property is currently receiving an 80% reduction in taxable value for the portion of land participating.

B. RECOMMENDATION:

APPROVE the request for current use taxation "Open space" classification with a Public Benefit Rating of 38 points, subject to the following requirements:

**Requirements for Property Participating in the
Public Benefit Rating System Current Use Assessment Program for Open Space**

1. Compliance with these requirements is necessary for property participating ("Property") in King County's Public Benefit Rating System ("PBRs"), a current use assessment program for open space. Failure to abide by these requirements can result in removal of PBRs designation and subject Property owner ("Owner") to penalty, tax, and interest provisions of RCW 84.34. King County Department of Assessments ("DoA") and King County Water and Land Resources Division, Agriculture, Forestry, and Incentives Unit, PBRs Program or its successor ("PBRs Program") may re-evaluate Property to determine whether removal of PBRs designation is appropriate. Removal shall follow the process in Chapter 84.34 RCW, Chapter 458.30 WAC and Chapter 20.36 KCC.

2. Revisions to any of these requirements may only occur upon mutual written approval of Owner and granting authority. These conditions shall apply so long as Property retains its PBRS designation. If a conservation easement acceptable to and approved by City of Mercer Island and King County is granted by Owner in interest to 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 PBRS Program.
3. The PBRS designation for Property will continue so long as it meets the PBRS criteria for which it was approved. Classification as open space will be removed upon a determination by PBRS Program that Property no longer meets PBRS criteria for which it was approved. A change in circumstances, which diminishes the extent of public benefit from that approved by City of Mercer Island and King County Council in the open space taxation agreement, will be cause for removal of the PBRS designation. It is Owner's responsibility to notify DoA and PBRS Program of a change in Property circumstance, which may impact PBRS participation.
4. When a portion of Property is withdrawn or removed from the program, the remaining Property shall be re-evaluated by PBRS Program and DoA to determine whether it still meets the criteria for PBRS categories as approved.
5. Notwithstanding the provisions of Section 11, tree(s) posing a hazard to a structure, road or property access may be removed from Property, provided that Owner shall first notify the PBRS Program prior to taking such action. Native vegetation must be introduced for any tree(s) removed and must be planted within a reasonable location of where the tree(s) previously existed. It is Owner's responsibility to apply for and receive any necessary consent from applicable state and local governmental agencies for activities that may require a permit or approval.
6. If an area of Property becomes or has become infested with noxious weeds or non-native species, Owner may be required to submit a control and enhancement plan to PBRS Program in order to remove such vegetation and, if necessary, replace with native vegetation.
7. If it is determined by PBRS Program that Property vegetation near structures is prone to wildland fire and poses a fire hazard, management activities as allowed under KCC 16.82.051 may be implemented as long as those activities do not cause significant adverse impact to the resource values of awarded PBRS categories. Prior to undertaking any wildfire risk reduction activities on Property, a summary of any proposed work must first be submitted to and approved by PBRS Program.
8. There shall be no motorized vehicle driving or parking allowed on Property, except for medical, public safety or police emergencies, or for an approved management activity (such as forestry, farm, or restoration activities) detailed in an approved plan.
9. Grazing of livestock is prohibited unless Property is receiving credit for the farm and agricultural conservation land or resource restoration PBRS categories. In those cases,

grazing may occur in areas being farmed as defined in the approved farm management plan or to be restored as defined in the approved resource restoration plan.

10. Owner of Property participating in PBRs may be required to submit a monitoring report on an annual or less frequent basis as requested by the PBRs Program. This report must include a brief description of how Property still qualifies for each awarded resource category. It must also include photographs from established points on Property and any observations by Owner. If requested, Owner must submit this report to the PBRs Program by email, through the PBRs monitoring form provided on the PBRs Program's website, or by other mutually agreed upon method annually by December 31 or as directed by the PBRs Program. An environmental consultant need not prepare this report.
11. No alteration of Property or resources shall occur without prior written approval (such as an approved plan) by PBRs Program, except for selective cutting for personal firewood, maintaining areas for approved passive recreational uses (such as walking or horseback riding trails) or for removal of non-native species. **Any unapproved alteration may constitute a departure from an approved open space use and be deemed a change of use, and subject Owner 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 Property or resources including, but not limited to, the following:
 - 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, mowing, or removing native vegetation;
 - h. introducing non-native species (as defined in KCC 21A.06.790);
 - i. applying herbicides or pesticides or any hazardous or toxic substance, without prior written approval;
 - j. discharging pollutants except for stormwater;
 - k. paving or application of gravel;
 - l. storing or dumping equipment, construction materials, garbage, vehicles, household supplies, or compost;
 - m. engaging in any other activity that adversely impacts existing native vegetation, hydrology, wildlife, wildlife habitat, or awarded program categories.
12. Participation in PBRs does not exempt Owner from obtaining any required permit or approval for activity or use on Property.

TRANSMITTED to the parties listed hereafter:

Joseph Supple, applicant

Grace Manahan, Code Compliance Planner, City of Mercer
Island Elenore Bonyeau, King County Department of
Assessments