

# PUBLIC BENEFIT RATING SYSTEM

## APPLICATION PACKET



ISLAND COUNTY



WASHINGTON

## ABOUT THE PUBLIC BENEFIT RATING SYSTEM CURRENT USE TAX PROGRAM

The 1970 State Open Space Taxation Act (84.34 RCW) authorizes counties to establish a Public Benefit Rating System (PBRs) for the purpose of encouraging preservation of specified open space resources by providing a tax incentive for private land owners within their jurisdictions. Island County established its PBRs program in 1998 believing it is in the best interest of the County to “preserve, conserve, and otherwise continue in existence adequate open space lands for the production of food, fiber, and forest crops...” as well as ...”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.”

PBRs applications are processed as Type IV decisions, meaning they must be presented to the Board of Island County Commissioners (BOCC) at a public hearing for approval. It is important to note that the BOCC is under no obligation to approve PBRs applications, even if your property clearly qualifies to be in the program.

If your application is approved, your property will be enrolled in the PBRs program the following tax year. Please note that should your property be removed from the program, either through your voluntary removal, the sale of your property to someone who does not want to continue in the program, or the property is not being used in a way that is consistent with the requirements of the open space classification, **you**, the property owner, will be liable to pay back, up to seven of the previous years of reduced taxes, including interest, as well as a penalty. You may apply to remove the property from the program after eight (8) years (followed by a two (2) year waiting period where the property remains in the program) without paying any penalties, but you will still be required to pay the back taxes and interest. When a property is sold, the buyer may sign a continuance form to remain in the program, at which point the burden and the benefit will go to the new owner.

When enrolled in PBRs, your property is assessed at its “current use” valuation, which is lower than the “highest and best use” valuation that would otherwise apply to your property. Your property will be assigned points according to the open space resources your property contains. These points then correspond to a percentage reduction in your property tax (anywhere from 0% to 90% reduction). While you will have the opportunity to score your own property in the application process, the actual score and corresponding tax reduction for your property will be determined by the County. The County will use the points you award in this application as a baseline to help direct staff to which points may be applicable to your property.

If your property is enrolled in the PBRs program, annually, you will be required to submit (by December 31st) a notarized affidavit confirming that your property is still in compliance with the conditions of the program. This form is on the last page of this packet and does not need to be submitted with the application.

**Minimum Qualifications:** In order to be considered, your property must be at least five (5) acres in size and contain at least one (1) open space resource. Please note that if your property includes a residence, a minimum of one (1) acre of your property, inclusive of the home-site, will not be eligible for PBRs enrollment.

# PUBLIC BENEFIT RATING SYSTEM APPLICATION PROCESS

## Before you fill out your application please review the following:

- Island County Code Chapter 3.40
- Basis for Assessment for Public Benefit Rating System document
- 84.34 RCW
- 458-30 WAC

## Where to Submit Your Application:

Island County Planning & Community Development

1 NE 6th Street  
Coupeville, WA 98239

OR

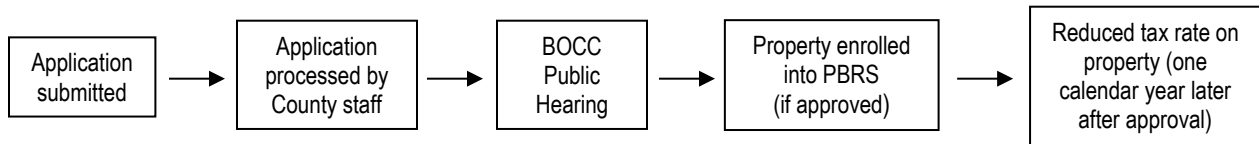
121 N East Camano Drive  
Camano Island, WA 98282

Applications must be submitted in person to the Planning & Community Development Department Monday – Friday, 8:00 a.m. to 3:00 p.m. (closed holidays). Only complete application packages will be accepted for processing.

**Fee:** Application fee is \$750 plus a 3% technology fee. The fee must be paid at time of submittal in cash or check payable to Island County Planning & Community Development.

**Deadline:** December 31<sup>st</sup>. Please be advised that it is not in your best interest to wait until the last minute, as an incomplete application could end up delaying the processing of your application by a full year (see *Tax Reduction Implementation* below).

**Processing Timeline:** The PBRs application process requires, at minimum, a County staff person to perform a site visit of the property and a public hearing with the Board of Island County Commissioners. Due to the scheduling of these, there is not an exact estimate as to how long the application process will take, but it will be no shorter than a few months.



**Tax Reduction Implementation:** PBRs is generally a two year process. Year one, applications are submitted and processed. Year two, if the application is approved the year prior, the Assessor's office processes new assessments for the property. Year three, the reduced taxes are applied to the property. For example, if the application is approved by the BOCC in September of 2015, the first year of reduced taxes will be 2017.

## For Questions & More Information:

*Regarding completion of this form, application process and program requirements:*

Planning & Community Development  
Attn: PBRs Program  
P.O. Box 5000  
1 NE 6th Street  
Coupeville, WA 98239  
(360) 679-7339

(Open Mon-Fri. 8:00 a.m. to 3:00 p.m.)

*Regarding parcel numbers, maps, acreage, assessment, and tax payments:*

Assessor's Office  
Attn: PBRs Program  
P.O. Box 5000  
1 NE 7th Street  
Coupeville, WA 98239  
(360) 679-7304

(Open Mon-Fri. 9:00 a.m. to 4:00 p.m.)

# APPLICATION CHECKLIST

## APPLICATIONS MUST INCLUDE ONE (1) ORIGINAL AND TWO (2) COPIES OF THE FOLLOWING DOCUMENTS:

- Application:** Fill out the application form accurately and neatly by either typing or printing. Affirmation page must be notarized and have the appropriate owner signatures.
- Legal description of parcel:** Provide a typed, non-abbreviated, legal description of your property (obtained from the Assessor's Office).
- Legal description of open space:** Provide a typed, non-abbreviated legal description for the portion of the property proposed for open space.
- Assessor's Quarter Section Map:** *Only one assessor map is required.* Current prints of Assessor's maps may be ordered by mail for a nominal fee by calling (360) 679-7303. When ordering maps, you will need to provide the Section, Township, Range, or name of Plat, Addition with Block and Lot Number(s). Outline in red on the Assessor's map each property you are enrolling in the PBRS.
- Site plan map:** On a second copy of the Assessor's map or other map, draw and label each parcel with improvements (house, barn, well, etc.), streams, roads, and other physical characteristics. Label the present uses of the property and the area you are enrolling as open space. Write in the dimensions of the area to be excluded from open space (such as a home-site). Write the parcel numbers on the site plan map.
- Management Plans:** Only required for applicants proposing points which require a management plan. These are specified under the each point category listed in the *Basis for Assessment for Public Benefit Rating System* document.
- Additional documents:** Photographs, affidavits, sketches, etc. may be submitted to support the application. Additional information may be required upon review of the file. The more detailed information you can provide in your application, the better.

### Please Note:

1. When County staff begins to process your application, they will contact you to conduct a site visit on your property to evaluate its qualifications in the PBRS program.
2. It is highly recommended that you make additional copies of all application materials for your own records, as well as keep record of all correspondence with the County regarding your application.

# STATEMENT OF ADDITIONAL TAX, INTEREST, AND PENALTY DUE UPON REMOVAL FROM CLASSIFICATION UNDER RCW 84.34.070

Upon removal of classification from this property, an additional tax shall be imposed equal to the sum of the following:

1. The difference between the property tax that was levied upon the current use value and the tax that would have been levied upon fair assessed value for the seven tax years preceding removal in addition to the portion of the tax year when the removal takes place; plus
2. Interest at the statutory rate charged on delinquent property taxes specified in RCW 84.56.020 from April 30 of the year the tax would had been paid without penalty to the date of removal; plus
3. A penalty of 20% added to the total amount computed in 1 and 2 above, except when the property owner complies with the withdrawal procedure specified in RCW 84.34.070, or where the additional tax is not applied as provided in 4 (below).
4. Removal of land is not subject to additional tax, interest, and penalties in the following instances:
  - a) Land is transferred to a government entity in exchange for other land located in the state of Washington.
  - b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power, said entity having manifested its intent in writing or by other official action.
  - c) A natural disaster such as flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
  - d) Official action by an agency of the State of Washington or by the County or the city where the land is located disallowing the present use of such land.
  - e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
  - f) Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 [see RCW 84.34.108(5)(f)].
  - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e) (farm home-site).
  - h) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
  - i) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
  - j) Transfer of lands between certain Current Use Taxation Classifications (ICC 3.40.180).
  - k) Land is sold or transferred within two (2) years of the death of the owner of at least fifty-percent (50%) interest in the land.
  - l) Purchaser of land in classification signs a Notice of Continuance with the County Assessor's Office.

# ISLAND COUNTY PUBLIC BENEFIT RATING SYSTEM APPLICATION



~OPEN SPACE LAND CLASSIFICATION IN ACCORDANCE WITH 84.34 RCW & ICC 3.40~

<b>CONTACT INFORMATION</b>	
Agent <sup>1</sup> Name:	
Agent Mailing Address:	
Agent Phone Number:	
Agent Email Address:	
Applicant <sup>2</sup> Name:	
Applicant Mailing Address:	
Applicant Phone Number:	
Applicant Email Address:	

<sup>1</sup>An Applicant Authorization Form is required if an applicant uses an agent to apply on their behalf.  
<sup>2</sup>The applicant is considered to be the property owner, unless otherwise noted.

<b>PROPERTY INFORMATION</b>	
Property Address <sup>3</sup> :	
Name of Access Road:	
This is a:	<input type="checkbox"/> Public Road - Access Permit Number: <input type="checkbox"/> Private Road
Within City/Town Limits?	<input type="checkbox"/> No <input type="checkbox"/> Yes, City/Town:
Presently in Current Use Program?	<input type="checkbox"/> No <input type="checkbox"/> Yes, Program:
Applicant's Interest in Property:	<input type="checkbox"/> Owner <input type="checkbox"/> Purchasing through contract <input type="checkbox"/> Other, Please explain:

Tax Parcel Number(s)	Total Acreage	Acreage for PBRS

<sup>3</sup>If no address, provide nearest crossroads and written directions to the property on a separate sheet of paper.

# AFFIRMATION

As owner(s) of the land described in this application, I hereby indicate by my signature that I (we) am (are) aware of the potential tax liability involved when the land ceases to be classified under the provisions of RCW 84.34 and ICC 3.40.

I (we) also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me (us) and to the best of my (our) knowledge it is a true, correct, and complete statement. (All owners of the property must print and sign below)

_____	→	_____
Print Name		Signature
_____	→	_____
Print Name		Signature
_____	→	_____
Print Name		Signature
_____	→	_____
Print Name		Signature

State of Washington  
County of \_\_\_\_\_

**On This day personally appeared before me** \_\_\_\_\_

\_\_\_\_\_ to me proven to be the individual(s) described in and who executed the within and foregoing instrument, and acknowledged that \_\_\_\_\_ signed the same as \_\_\_\_\_ free and voluntary act and deed, for the uses and purposes therein mentioned.

(SEAL)

\_\_\_\_\_  
(Notary Signature)                      (Printed Notary Name)                      (Date)

\_\_\_\_\_  
(Residing at)                      (My commission Expires)

## APPLICANT AUTHORIZATION FORM

If you are authorizing an agent or contractor to apply for permit(s) on your behalf, you must complete this form providing authorization for a designated agent to apply for permit(s) on your behalf. This form is required for the protection of the landowner. An application authorizing an agent to act on the landowner's behalf that is not accompanied by a signed and notarized Applicant Authorization Form will not be accepted. All original signatures must be in ink.

I, \_\_\_\_\_, the owner(s) of the subject property, understand that by completing this form I hereby authorize \_\_\_\_\_ to act as my agent.

I understand that the agent will be authorized to submit applications on my behalf.

I also understand that once an application has been submitted that all future correspondence will be directed to the agent only.

1) _____ Property Owner Name (print)	_____ Signature
2) _____ Property Owner Name (print)	_____ Signature
_____ Date	
State of Washington County of _____	<p><b>On This day personally appeared before me</b> _____</p> <p>_____ to me proven to be the individual(s) described in and who executed the within and foregoing instrument, and acknowledged that _____ signed the same as _____ free and voluntary act and deed, for the uses and purposes therein mentioned.</p> <p style="text-align: center;">                     _____ (Notary Signature)      _____ (Printed Notary Name)      _____ (Date)                 </p> <p style="text-align: center;">                     _____ (Residing at)      _____ (My commission Expires)                 </p>
(SEAL)	
3) _____ Property Owner Name (print)	_____ Signature
4) _____ Property Owner Name (print)	_____ Signature
_____ Date	
State of Washington County of _____	<p><b>On This day personally appeared before me</b> _____</p> <p>_____ to me proven to be the individual(s) described in and who executed the within and foregoing instrument, and acknowledged that _____ signed the same as _____ free and voluntary act and deed, for the uses and purposes therein mentioned.</p> <p style="text-align: center;">                     _____ (Notary Signature)      _____ (Printed Notary Name)      _____ (Date)                 </p> <p style="text-align: center;">                     _____ (Residing at)      _____ (My commission Expires)                 </p>
(SEAL)	



# PROPERTY INFORMATION

## I. GENERAL

A. Describe all present and proposed uses of the proposed **open space land** on your parcel(s). Attach additional sheets if necessary.

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B. Describe all present and proposed uses of the **non-open space land** on your parcel(s).

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C. Describe all existing and planned improvements such as buildings, drainage systems, wells, and roads. Indicate distance of the improvements from the proposed open space land.

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D. Is the land subject to lease or other agreement, such as an easement, which permits any other use than its present use?

- Yes – If yes, attach copies of all leases, options, easements, & similar agreements.
- No

# PROPERTY INFORMATION

## II. RESOURCE INVENTORY

Identify which of the following priority resources, as defined in the *Basis for Assessment for Island County Public Benefit Rating System* document, are contained on your property. Remember to include justifications for each category on the next page or a separate sheet of paper.

### Priority Resource Points

30 points maximum from no more than 6 Priority Resource categories per ICC 3.40.030.

<b>High Priority Resource (5 Points)</b>	
Resource and Rural Agricultural Lands	
Rural Forest Lands/Woodlots	
Privately Owned Trails and Corridors	
“Natural” Shoreline Environments	
Significant Fish and Wildlife Habitat Conservation Areas, Species and Habitats of Local Importance, Category A or B Wetlands, and Special Plant Sites	
Historic Landmark/Archaeological Site	
Private Lands within Designated National Preserves	
Active or Passive Recreation Area	
<b>Medium Priority Resource (3 Points)</b>	
“Conservancy” Shoreline Environment	
Flood Hazard Buffer Area	
Geologic Hazard Buffer Area	
Scenic Natural Resources, Viewpoint, or View Corridors	
Urban Growth Area Open Space	
Public Lands Buffer	
Category C or D Wetlands	
<b>Low Priority Resource (1 Point)</b>	
Artificial/Category E Wetlands	
<b>Total Priority Resource Points</b>	

### Bonus System Points

27 points maximum from no more than 6 Priority Resource categories per ICC 3.40.030(D).

Public Priority (5 pts)	
Voluntary Resource or Critical Area Restoration (5 pts)	
Surface Water Quality Buffer Areas (1, 3, 5 pts)	
Contiguous Parcels Under Separate Ownership (2 pts)	
Conservation/Historic Easement in Perpetuity (5 pts)	
Properties with an Approved Rural Stewardship Plan (5 pts)	

### Bonus System Cont. – Public Access<sup>1</sup>

Unlimited Public Access (5 pts)	
Limited Public Access/Sensitive Area (5 pts)	
Privately Owned Tideland Access (5 pts)	
Limited Public Access (3 pts)	
No Public Access (0 pts)	
<b>Total Bonus System Points</b>	

<sup>1</sup>Public access is not required as a condition of enrollment into the PBRS program; although, public access is *highly* encouraged. If proposing public access, describe on a separate sheet of paper how the land can be accessed by the public.

### **TOTAL PRIORITY RESOURCE AND BONUS SYSTEM POINTS**

### **Qualifies for the Super Bonus Category? (circle one)**

Yes/  
No

### Corresponding Tax Reduction (for reference purposes only)

Public Benefit Rating Points	Tax Reduction
0-4	0% of assessed value
5-9	20% of assessed value
10-14	30% of assessed value
15-19	40% of assessed value
20-24	50% of assessed value
25-29	60% of assessed value
30-34	70% of assessed value
35-39	80% of assessed value
40-57	90% of assessed value

# PROPERTY INFORMATION

### III. PRIORITY RESOURCE AND BONUS SYSTEM JUSTIFICATION

For each of the priority resource and bonus system points you choose above, please fill out one explanation section below. You should also submit additional supporting documentations, as applicable. If you require additional sections, please copy this page or use a separate sheet of paper. Please review the *Basis for Assessment for Island County Public Benefit Rating System* document for more information.

**Priority Resource:** \_\_\_\_\_ **Resource Acreage:** \_\_\_\_ **Points:** \_\_\_\_

**Please explain the reason(s) you believe your property qualifies for this priority resource:**

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**Priority Resource:** \_\_\_\_\_ **Resource Acreage:** \_\_\_\_ **Points:** \_\_\_\_

**Please explain the reason(s) you believe your property qualifies for this priority resource:**

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**Priority Resource:** \_\_\_\_\_ **Resource Acreage:** \_\_\_\_ **Points:** \_\_\_\_

**Please explain the reason(s) you believe your property qualifies for this priority resource:**

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ISLAND COUNTY  
PUBLIC BENEFIT RATING SYSTEM  
ANNUAL AFFIDAVIT

<b>SUBMIT BY DECEMBER 31<sup>ST</sup> OF EACH YEAR</b>
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**File Number:** \_\_\_\_\_

**OWNER INFORMATION**

Contact Person:		Phone Number:	
Mailing Address:		Email:	

**PARCEL DATA**

Tax Parcel Number(s)	Total Acres in Parcel	Acres in PBRS

As owner(s) of the land described in this affidavit, I (we) hereby indicate by my (our) signature(s) that:

I (we) declare under the penalties of perjury under the laws of the State of Washington, that the above-listed property is being used consistent with the requirements of the open space classification, RCW 84.34, and the Island County Public Benefit Rating System, ICC 3.40 and the signed agreement between me (us) and the County.

I (we) am (are) aware of the potential tax liability involved when the land ceases to be classified under the provisions of RCW 84.34 (all owners of the property must sign).

Print Name	Signature
Print Name	Signature
Print Name	Signature

State of Washington  
County of \_\_\_\_\_

**On This day personally appeared before me** \_\_\_\_\_

\_\_\_\_\_ to me proven to be the individual(s) described in and who executed the within and foregoing instrument, and acknowledged that \_\_\_\_\_ signed the same as \_\_\_\_\_ free and voluntary act and deed, for the uses and purposes therein mentioned.

(SEAL)

\_\_\_\_\_  
(Notary Signature)

\_\_\_\_\_  
(Printed Notary Name)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Residing at)

\_\_\_\_\_  
(My commission Expires)

**Mail completed form to:** Island County Planning & Community Development, PO BOX 5000, Coupeville, WA 98239