

PUBLIC BENEFIT RATING SYSTEM

APPLICATION PACKET



ISLAND COUNTY



WASHINGTON

ABOUT THE PUBLIC BENEFIT RATING SYSTEM CURRENT USE TAX PROGRAM

The State Open Tax 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 (BICC) at a public hearing for approval. It is important to note that the BICC 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 where it must remain for a period of at least ten (10) years. Please note that should your property be removed from the program, you may be liable for back taxes (up to 7 years), and other financial penalties and fees.

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%). 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.

Also, if your property enrolled in the PBRs program, you will be responsible for submitting annually (by December 31st) an 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.

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.

Before you fill out your application please review the following:

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

Where to Submit Your Application:

Island County Planning & Community Development
1 NE 6th Street
Coupeville, WA 98239

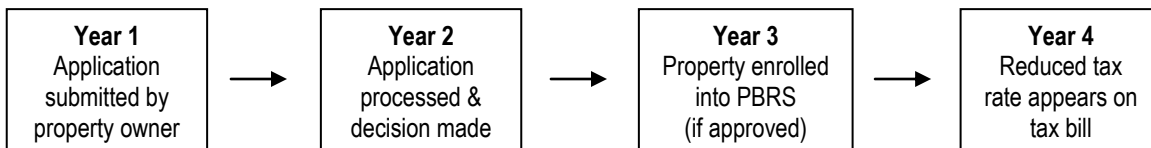
Applications must be submitted in person Monday – Thursday 8:00 a.m. to 3:00 p.m. (closed holidays). Only complete application packages will be accepted for processing.

ABOUT THE PUBLIC BENEFIT RATING SYSTEM CURRENT USE TAX PROGRAM

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

Deadline: December 31st. Please be advised that it is not 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.

Processing Timeline:



For Questions & More Information:

Regarding completion of this form and program requirements:

Planning & Community Development
Post Office Box 5000
1 NE 6th Street
Coupeville, WA 98239
360-678-7800

(Open M-Th. 8:00 a.m. to 4:30 P.M.)

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

Assessor's Office
Post Office Box 5000
1 NE 7th Street
Coupeville, WA 98239
360-678-7304

(Open M-Th. 9:00 a.m. to 4:30 P.M.)

APPLICATION CHECKLIST

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

- Agent Authorization Form:** For property owners using an agent to apply on their behalf.
- 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.
- Affidavit page:** Save as a hard copy and submit completed form annually after your property is enrolled in the program. This completed form must be notarized.
- Applicant's justification:** For each category you checked on your application, you must answer the following questions on a separate sheet of paper:
 - How does your property meet the definition for the category? Why should the category be awarded? See document titled *The Basis of Assessment for Island County Public Benefit Rating System* for definitions of categories.
 - How many acres contain the open space resources checked on your application?
- Legal description of parcel:** Provide a typed, non-abbreviated, legal description of your property.
- 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:** These are only required for applicants proposing points for agriculture or forest lands. A timber management plan or a forest stewardship plan, prepared by a consulting forester or the Department of Natural Resources (DNR), is required for rural forest/woodlot applications. This plan details the management of the classified timberland (including the planting, growing, harvesting, and replanting of timber). A farm management plan approved by Island County is required for all agriculture applications. An archaeological report is required for archaeologically designated lands.
- 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 an additional copy 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.
 - h) Transfer of lands between certain Current Use Taxation Classifications (ICC 3.40.180).
 - i) 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.
 - i) 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~

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

¹An Applicant Authorization Form is required if an applicant uses an agent to apply on their behalf.

²The applicant is considered to be the property owner.

PROPERTY INFORMATION	
Property Address ³ :	
Name of Access Road:	
This is a:	<input type="checkbox"/> Public Road - Access Permit Number: <input type="checkbox"/> Private Road
Within City Limits?	<input type="checkbox"/> No <input type="checkbox"/> Yes / City:
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 / Explain:

Tax Parcel Number(s)	Total Acreage	Acreage for PBRS

³If 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 am aware of the potential tax liability involved when the land ceases to be classified under the provisions of RCW 84.34.

I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my 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

Subscribed and affirmed to before me this _____ day of _____ in the year _____

Notary Name

Notary Signature

Appointment Expiration

Residing at (County & State)

Stamp Here

PROPERTY INFORMATION

I. GENERAL

A. Describe all present and proposed uses of the **open space land** that is requested in this application. Attach additional sheets if necessary.

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

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.

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

Priority Resources: 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? (Rate all that apply)
Remember to include justifications for each category on a separate sheet of paper.

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

30 points maximum from no more than 6 categories from above resource categories – 3.40.030 ICC

Bonus System	
Public Priority (5 pts)	
Resource Restoration (5 pts)	
Bonus Surface Water Quality Buffer (1, 3, 5 pts)	
Contiguous Parcels Under Separate Ownership (2 pts)	
Conservation/Historic/Trail Easement in Perpetuity (5 pts)	
Approved Rural Stewardship Plan (5 pts)	

Bonus System – Public Access¹	
Unlimited Public Access (5 pts)	
Limited Public Access – Due to Resource Sensitivity (5 pts)	
Privately Owned Tideland Access (5 pts)	
Limited Public Access (3 pts)	
Super Bonus Category	
Properties with at least one (1) high priority open space resource AND which allow unlimited public access or limited public access for a sensitive area (due to resource sensitivity) AND which convey a conservation, historic, or trail easement in perpetuity, in a form and with such conditions as are acceptable to the County, shall be automatically eligible for current use value at ten percent (10%) of assessed value.	<input type="checkbox"/>
Total Bonus System Points	

27 points maximum from above bonus system categories – 3.40.030 ICC

TOTAL RESOURCE AND BONUS SYSTEM POINTS	

Corresponding Tax Reduction
(for reference purposes only)

Public Benefit Rating Points	Current Use Value
0-4	100% of assessed value
5-9	80% of assessed value
10-14	70% of assessed value
15-19	60% of assessed value
20-24	50% of assessed value
25-29	40% of assessed value
30-34	30% of assessed value
35-39	20% of assessed value
40-52	10% of assessed value

¹Public 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.

**ISLAND COUNTY
PUBLIC BENEFIT RATING SYSTEM
ANNUAL AFFIDAVIT**



SUBMIT BY DECEMBER 31ST OF EACH YEAR
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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

Subscribed and affirmed to before me this _____ day of _____ in the year _____

Notary Name

Notary Signature

Stamp Here

Appointment Expiration

Residing at (County & State)

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