

Public Benefit Rating System (PBRs) Application

City Council Study Session

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Information Only

Staff are briefing Council on the Public Benefit Rating System Program and application in advance of the October 14 Public Hearing.



Agenda

1. PBRS
Background
2. Application
Process
3. Site Context
4. City's Review
5. Next Steps



Public Benefit Rating System (PBRs) Program

- Open Space Taxation Act (the “Act”) enacted in 1970
- Voluntary resource conservation on private property
- Preserve, protect or restore open space resources, such as buffers to streams and wetlands, ground water, wildlife habitat, etc.
- In exchange for tax incentive
- Administered by King County – King County Code KCC 20.36



PBRS Program Cont'd

King County & Bellevue are granting authorities

Either can approve, approve with conditions or deny

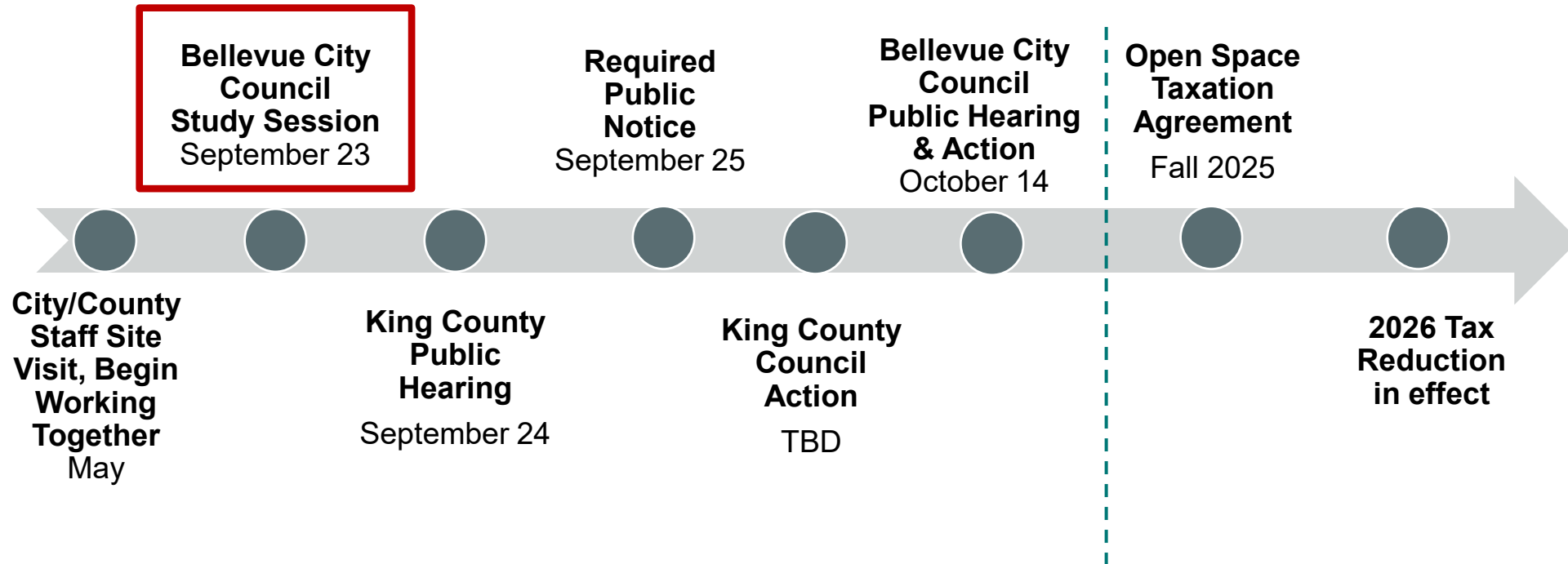
Approvals must be identical

If approved, tax benefit starts the following year

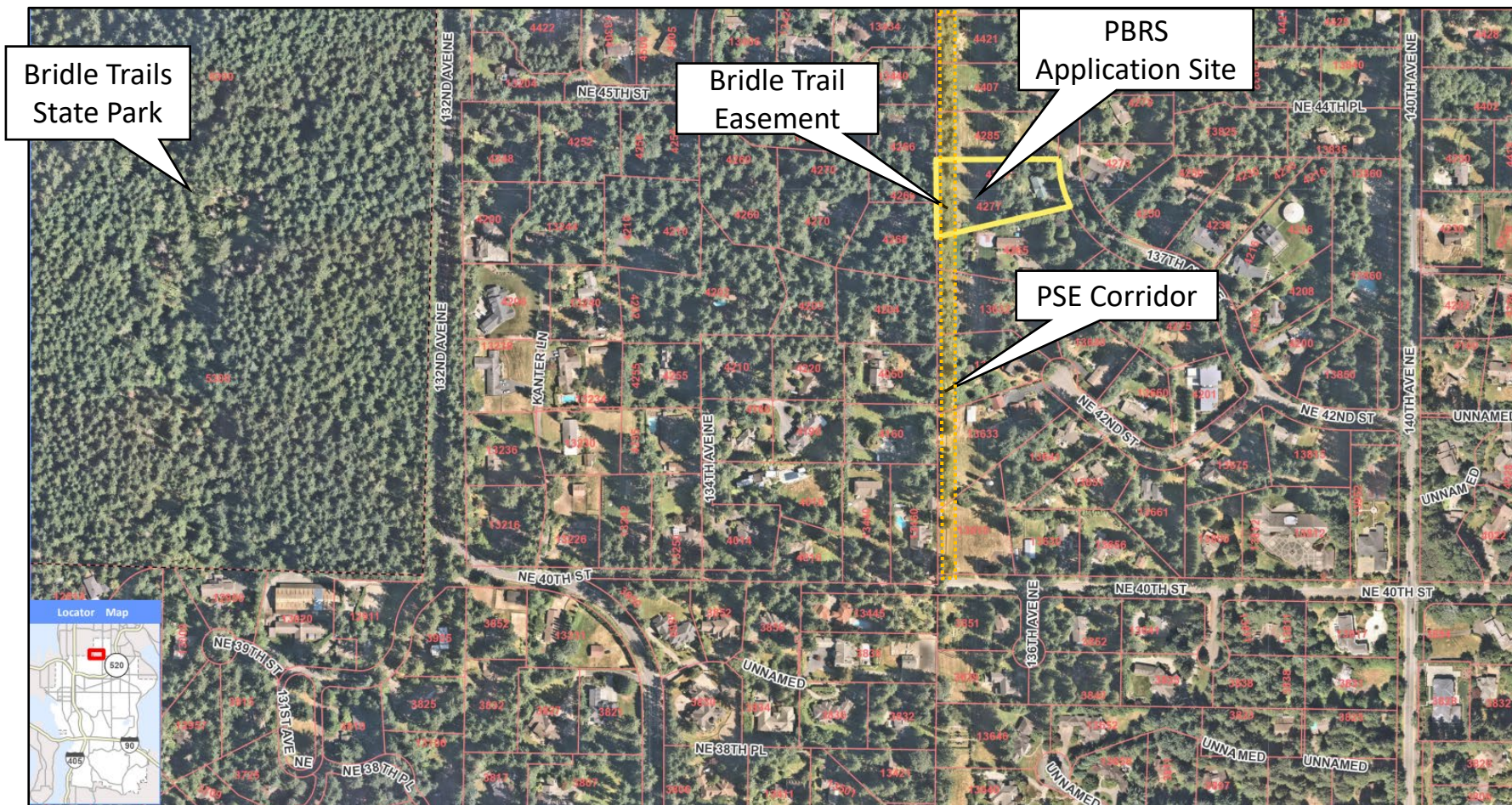
Similar application submitted and denied in 2022



Timiri PBRS Application Process



Vicinity Map



Timiri Property

Total Site area = 1.38 ac

Eligible PBRs area = 1.10 ac approx. (total site less yellow hatching)



**Property
Address: 4277
137th Avenue NE**





PBRS Criteria

- **Requested Land Area:**
 - 1.33 acres out of 1.38 acres
- **Points Requested:**
 - Equates to 90% tax exemption for requested land area
 - Criteria in KCC 20.36 has to be met to qualify
 - Annual Tax Reduction \$8,367
 - City receives 13% of annual tax (City reduction \$1,127)



City's Review of Application

Evaluation Criteria:

(a) The resulting revenue loss or tax shift

(b) King County Code KCC 20.36

- Point system awarded on 20 open space resource categories (open space, critical areas, ecological enhancement, farm or agricultural land, forest areas)
- Points vary based on category
- Bonus points can be awarded

Public Benefit Rating	Tax Reduction	Current Use Value
0 - 4 points	0 %	100 % of Appraised Value
5 - 10 points	50 %	50 % of Appraised Value
11 - 15 points	60 %	40 % of Appraised Value
16 - 20 points	70 %	30 % of Appraised Value
21 - 34 points	80 %	20 % of Appraised Value
35 points and above	90 %	10 % of Appraised Value



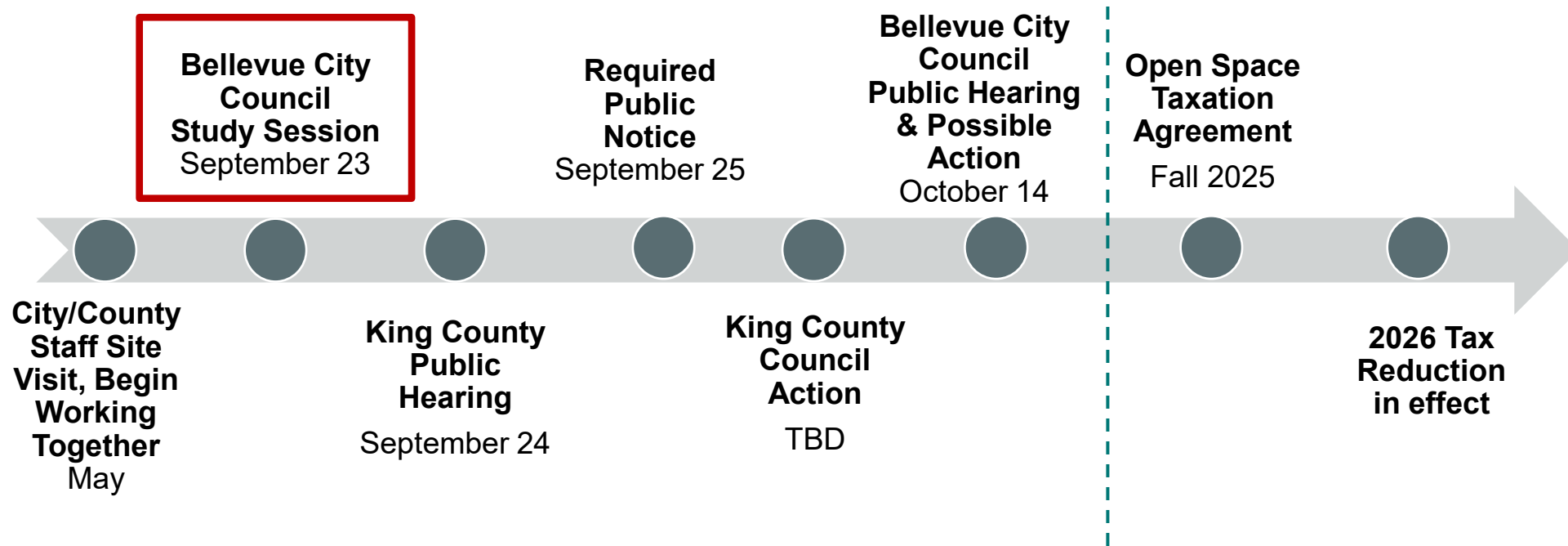
PBRS Process

- Kickoff with site visit with Bellevue and King County staff – May 1
- Application for identical request was denied by Council in 2022
- Review of the application by City and by County using King County Code 20.36 and State Law
- Staff analysis and recommendation will be provided at the October 14 public hearing



Next Steps

- Council to hold a public hearing
- Action on the request after the hearing
- Tax exemption only granted if City and County approvals are identical



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