



MASON COUNTY COMMUNITY SERVICES

Building, Planning, Environmental Health, Community Health

Parks, Recreation & Open Space Planning

Winter 2018

Public Benefit Rating System - Frequently Asked Questions

Q. What is Open Space?

Washington State Law (RCW 84.34 – Open Space Taxation Act) defines "Open space land" as:

(a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or

(b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, or (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) preserve visual quality along highway, road, and street corridors or scenic vistas, or (viii) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification, or (c) any land meeting the definition of farm and agricultural conservation land under subsection (8) of this section.

As a condition of granting open space classification, the legislative body may not require public access on land classified under (b)(iii) of this subsection for the purpose of promoting conservation of wetlands."

Q. What are Mason County's priorities for Open Space?

Mason County's Comprehensive Plan, Chapter 2, includes Countywide Planning Policies addressing open space priorities including:

- 9.1 Designate and map open space areas in coordination with the incorporated and unincorporated areas designated as Urban Growth Areas. Criteria for designation shall include:
 - provides multiple use open space
 - environmentally unique and or fragile
 - separates incompatible land uses
 - open space historically by the public
 - consistency with the UGA's vision statement
 - traditional cultural places and landscapes.
- 9.2 Provide accessible public open space and protect environmentally important areas without compromising private property rights.

- 9.3 Identify and prioritize open space areas, both urban and rural, which may be purchased with public funds or conserved through other public means such as conservation easements, life estates, and/or conveyance to a land trust. Assure that private property rights are protected. Through regulations and/or incentives, continue to allow low impact rural uses and densities in environmentally fragile areas designated as open space, consistent with critical area regulations.
- 9.4 Encourage increased access to publicly owned natural resource lands. Protect existing public access to shorelines and water. Encourage acquisition of lands to provide additional public shoreline and water access.
- 9.5 Encourage retention of open space and the development of recreational opportunities like parks and public-use recreation areas appropriate for camping, hiking, horseback riding, and off-leash dog exercise.

Q. Why is Mason County including Open Space in the Parks and Recreation Plan?

Washington State Law calls for open space planning and Mason County, along with many other counties and cities in the state, is making the most of limited resources by combining the required open space planning work with parks and recreation planning. This combined planning effort is the most efficient use of staff time and resources for public meetings on related topics, mapping and analysis efforts, and reduces plan development expenses.

Washington State Law (RCW 84.34.55)

Open space priorities—Open space plan and public benefit rating system.

(1)(a) The county legislative authority may direct the county planning commission to set open space priorities and adopt, after a public hearing, an open space plan and public benefit rating system for the county. The plan shall consist of criteria for determining eligibility of lands, the process for establishing a public benefit rating system, and an assessed valuation schedule.

Washington's Growth Management Act (36.70A.160)

Identification of open space corridors—Purchase authorized.

Each county and city that is required or chooses to prepare a comprehensive land use plan under RCW [36.70A.040](#) shall identify open space corridors within and between urban growth areas. They shall include lands useful for recreation, wildlife habitat, trails, and connection of critical areas as defined in RCW [36.70A.030](#). Identification of a corridor under this section by a county or city shall not restrict the use or management of lands within the corridor for agricultural or forest purposes. Restrictions on the use or management of such lands for agricultural or forest purposes imposed after identification solely to maintain or enhance the value of such lands as a corridor may occur only if the county or city acquires sufficient interest to prevent development of the lands or to control the resource development of the lands. The requirement for acquisition of sufficient interest does not include those corridors regulated by the interstate commerce commission, under provisions of 16 U.S.C. Sec. 1247(d), 16 U.S.C. Sec. 1248, or 43 U.S.C. Sec. 912. Nothing in this section shall be interpreted to alter the authority of the state, or a county or city, to regulate land use activities. The city or county may acquire by donation or purchase the fee simple or lesser interests in these open space corridors using funds authorized by RCW [84.34.230](#) or other sources.

Q. What is a Public Benefit Rating System?

The Open Space Taxation Act, RCW 84.34, provides a powerful incentive to private landowners to preserve important natural resources, by offering direct property tax relief for retaining natural features that provide a public benefit. By applying the “public benefit rating system” as provided for in state law, local governments can quantify and demonstrate the public benefit of tax relief that is being given to private property owners. The County can clearly define program enrollment criteria to target property selection to only those attributes and public benefits most desirable for their community’s needs.

Under the current generic approach for enrollment in Mason County, there are nearly 300 property owners receiving the tax relief. Neither public access nor public benefit have been quantified for these properties.

Q. If I get the Open Space Tax Relief from the County now, will I lose it?

If you are currently receiving tax relief from the Open Space program, state law prohibits your removal from the program due to the adoption of a PBRs. However, the amount of tax relief you receive may change, based on the priorities of the PBRs. After the PBRs is adopted, taxpayers will receive a new Notice of Value. Taxpayers are provided 30 days to request removal from the program, exempt from the 20% penalty fee normally associated with a requested removal.

The primary goal of this public benefit rating system is to enable the County to answer to tax payers about tax relief being given to private property owners and quantify and ensure the public benefit.

The DRAFT Public Benefit Rating System is designed to quantify benefits for a wide range of open space including:

High priority open space resources. Five (5) points each:

- Public recreation area.
- Trail linkages and recreational corridors;
- Natural shoreline environments;
- Significant fish and wildlife habitat conservation areas, aquifer protection areas, special plant sites, and wetlands as defined in MCC 8.52.110 and surveyed by a licensed wetland biologist;
- Historic landmarks/archeological sites;
- Private lands within designated national reserves;

Medium priority open space resources. Three (3) points each:

- Conservancy shoreline environments;
- Scenic natural resources, viewpoints, and view corridors;
- Urban growth area open space;

Low priority open space resources. One (1) point each:

- Exempt and artificial wetlands.

Additionally, open space that has multiple benefits, meets specific community goals (example: a planned trail or park that also preserves a class 1 wetland or critical area), and is accessible may receive more tax relief. Public access is not required for wetlands.

Q: Mason County already has a process for evaluating Open Space, so why do we need a Public Benefit Rating System (PBRs)?

The current process for evaluating Open Space in Mason County consists only of determining whether a parcel of land meets the minimum qualifications of the program and if so, provides the same amount of tax relief to all qualifying parcels, regardless of the quality or quantity of benefits being provided to the public. A PBRs provides a way of extending tax relief that is representative of the corresponding benefits the land provides.

Because Mason County does not have its own method of valuing Open Space land through a PBRs, it has historically applied the “minimum value per acre of classified farm and agricultural land,” as authorized by statute, but which has no relevance to the actual value of Open Space land, and in many cases, is providing a severely over-inflated discount for land that the public is receiving minimal benefit from.

EXAMPLE #1

Parcel A:

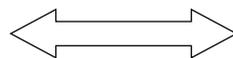
- 150 feet of waterfront with a residence (.68 acres)
- Under current program, market value of \$500,000, use value of \$508 (\$747/acre)
- Under PBRs, could receive a 5% discount, use value \$475,000

Parcel B:

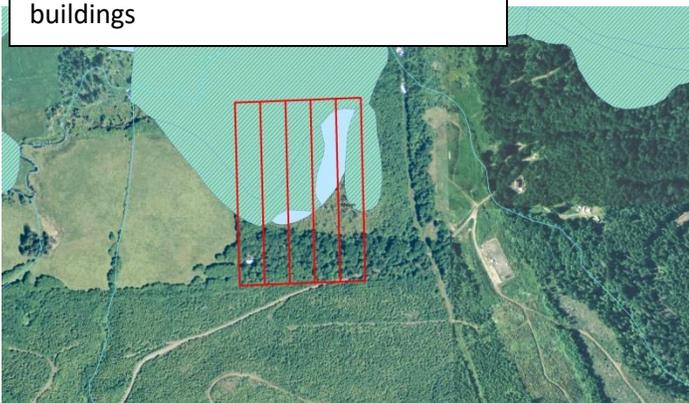
- 5 acres of forested land, accessible to the public, includes wetlands and walking trails
- Under current program, market value of 150,000, use value of \$3735 (\$747/acre)
- Under PBRs, could receive a 90% discount, use value of \$15,000

EXAMPLE #2

Same Amount of Tax Relief Currently



Parcel 1 – Class 1 Wetland, Aquifer Recharge, Lake Frontage – No buildings



Parcel 2 – Freeway frontage with residential unit – Built out under current zoning



Q. Will this new program cause property owners to develop open space?

Currently, about 75 percent of the acreage or about 1,900 acres receiving open space tax relief in Mason County is private residential property and over half of this land is built out with existing homes.

Additionally, about 7 percent of the acreage receiving tax relief is in the designated urban growth area and zoned for residential development. These are areas that have been identified as desirable and intended to develop.

So, there is limited opportunity, especially in the rural areas for changes to this program to result in unintended new development or sprawl.

Further, the areas zoned residential and receiving the public tax relief through Mason County are largely inaccessible to the public.

