

April 3, 2026

**OFFICE OF THE HEARING EXAMINER
KING COUNTY, WASHINGTON**
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**REPORT AND RECOMMENDATION TO THE KING
COUNTY COUNCIL FOR CURRENT USE
ASSESSMENT APPLICATION**

SUBJECT: Department of Natural Resources and Parks file no. **E25CT017**
Proposed ordinance no. **2026-0032**
Parcel no. **342607-9038**

NILS K ANDERSON IRREVOCABLE TRUST
Open Space Taxation Application (Public Benefit Rating System)

Location: 34430 NE 120nd Way, Carnation

Applicant: Nils K Anderson Irrevocable Trust
represented by **Nils Anderson**
24206 SE 248th Street
Maple Valley, WA 98038
Telephone: (206) 949-0578
Email: nanders.phn@gmail.com

King County: Department of Natural Resources and Parks
represented by **Bill Bernstein**
201 S. Jackson Street Suite 5601
Seattle, WA 98104
Telephone: (206) 477-4643
Email: bill.bernstein@kingcounty.gov

SUMMARY OF RECOMMENDATIONS:

Department's Recommendation: Approve 16.90 acres for 80% reduction in appraised value.
Examiner's Recommendation: Approve 16.90 acres for 80% reduction in appraised value.

PROCEDURAL BACKGROUND:

Per Ch. 20.36 KCC, the Department of Natural Resources and Parks (DNRP) transmitted the subject application along with its Report for Property Enrollment in the Public Benefit Rating System (PBRS) File No. E25CT017, to the Examiner.

The Examiner conducted a remote public hearing on the application on March 26, 2026. Bill Bernstein, representing DNRP, presented the application and DNRP's recommendation.

FINDINGS AND CONCLUSIONS:

1. Except as modified herein, the facts set forth in DNRP's staff report and testimony at the March 26, 2026, public hearing are correct and incorporated here by reference. We will provide copies of this report and DNRP's staff report to the King County Council for final action.
2. The property at issue is at 34430 NE 120nd Way, Carnation, Parcel No 342607-9038, owned by the Applicant Nils K Anderson Irrevocable Trust.
3. The Applicant timely filed an application with King County for current use assessment of the above identified property under the PBRS to begin in 2026.
4. Timely and proper legal notice of the public hearing on the application was provided. Ex 3.
5. The property is currently enrolled in the designated forestland program (Ch. 84.33 RCW). The landowners have applied to PBRS as they no longer intend to manage the property for commercial timber purposes. Any new open space taxation agreement must supersede the prior agreement.
6. A list of the PBRS Open Space Resource categories requested by the Applicant and identified by DNRP as relevant to the property are provided below. Categories that DNRP determined were eligible (or eligible with contingencies) for credit are assigned the applicable number of points.

PBRS categories:	Buffer to public or current use classified land	3
	Forest stewardship land	5
	Rural open space	5
	Significant wildlife or fish habitat	5
	Watershed protection area	5
	<hr/> Total points awarded	<hr/> 23

The DNRP-recommended score of 23 points results in an 80% reduction in the appraised value of the enrolled portion of the property. Each category where points are recommended is discussed below.

- A. **Buffer to public or current use classified land.** 3 points. The property is abutting land participating in the Designated Forestland program to the west (parcel 342607-9083). The enrolling open space area providing a buffer of native vegetation of more than fifty feet to this adjacent land, which exceeds the category's requirement.
 - B. **Forest stewardship land.** 5 points. The property contains nearly 17 acres of contiguous forest. The owner has been working to improve the health and diversity of the forest and have provided a forest stewardship plan that has been approved by a county forester. Award of this category may require additional local and state approvals which are the owner's responsibility to obtain. This category also requires submission of an annual report and failure to meet this condition would result in removal of credit from this category.
 - C. **Rural open space.** 5 points. The property is in the rural area and contains nearly 17 acres of contiguous forested open space, which exceeds the 5-acre minimum to qualify for this category.
 - D. **Significant wildlife or fish habitat.** 5 points. The property contains habitat for numerous wildlife species, including foraging and nesting habitat for the pileated woodpecker, which is identified in King County's Comprehensive Plan as a Species of Local Importance (E-328(e)). Award of this category is consistent with habitat as defined by KCC 20.36.100, section B.15.a(1).
 - E. **Watershed protection area.** 5 points. The enrolling open space contains 16.90 acres of native forest cover which is more than 65% of the total property. This exceeds the threshold requirements to qualify for credit in this category.
7. Contingencies, Conditions, and Requirements.
 - A. The Examiner incorporates all conditions and requirements identified in the PBRS Staff Report. Ex. 1.
 8. Enrollment Acreage. The Applicant requested 17 acres and DNRP recommends 16.90 acres of the subject property be enrolled in the PBRS program. (Enrollment acreage is the entire parcel less the excluded area, as calculated by DNRP. In the event the County Assessor's official parcel size is revised, the PBRS acreage shall be administratively adjusted to reflect that change.)
 9. Approval of 23 points and a current use valuation of 20% of assessed value for 16.90 acres is consistent with Ch. 20.36 KCC and with the purposes and intent of King County to maintain, preserve, conserve, and otherwise continue in existence adequate open space lands and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of King County and its citizens.

RECOMMENDATION:

APPROVE a current use valuation of 20% of assessed value for the 16.90 acre enrolled portion of the property, subject to any conditions and requirements listed herein or incorporated from the DNRP staff report.

DATED April 3, 2026.



Devon Shannon
Hearing Examiner

NOTICE OF RIGHT TO APPEAL

A party may appeal an Examiner report and recommendation by following the steps described in KCC 20.22.230. By **4:30 p.m.** on *April 27, 2026*, an electronic appeal statement must be sent to Clerk.Council@kingcounty.gov, to hearingexaminer@kingcounty.gov, and to the party email addresses on the front page of this report and recommendation. Please consult KCC 20.22.230 for the exact filing requirements.

If a party fails to timely file an appeal, the Council does not have jurisdiction to consider that appeal. Conversely, if the appeal requirements of KCC 20.22.230 are met, the Examiner will notify parties and interested persons and will provide information about next steps in the appeal process.

**MINUTES OF THE MARCH 26, 2026, HEARING ON THE APPLICATION OF
NILS K ANDERSON IRREVOCABLE TRUST, FILE NO. E25CT017**

Devon Shannon was the Hearing Examiner in this matter. A verbatim recording of the hearing is available in the Hearing Examiner's Office.

The following exhibits were offered by DNRP and entered into the record:

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| Exhibit no. 1 | DNRP staff report |
| Exhibit no. 2 | <i>Reserved for future submission of the affidavit of hearing publication</i> |
| Exhibit no. 3 | Legal notice and introductory ordinance to the King County Council |
| Exhibit no. 4 | Arcview/orthophotograph and aerial map |
| Exhibit no. 5 | Application signed and notarized |
| Exhibit no. 6 | Forest stewardship plan |