



*Parks & Green Spaces Acquisition Program*

**MEMORANDUM**

**DATE:** May 16, 2012  
**TO:** Sally Bagshaw, Chair of Parks & Neighborhoods Committee,  
Seattle City Council  
**FROM:** Christopher Williams, Acting Superintendent, Seattle Parks & Recreation  
**SUBJECT:** **City Council Consideration of Current Use Taxation Application  
for Voluntary Open Space Preservation – June 7, 2012 Public Hearing**

City Council Resolution 31106 designates the three members of the Parks & Neighborhoods Committee (PNC) as the City's members of the joint City-County Granting Authority regarding applications for property tax relief by land owners who voluntarily agree to maintain their property as open space. The past practice has been for these three City Councilmembers to hold a "public hearing" and consider such applications during the course of a regularly scheduled PNC meeting, and then forward their recommendations to their counterparts on the County Council's Transportation, Economy, and Environment Committee for similar treatment.

This year the City has four applications to be processed. The public hearing has been tentatively scheduled for the Parks and Neighborhoods Committee meeting on Thursday, June 7<sup>th</sup> at 9:30 a.m. Martha Lester has been working with Parks staff to publish a public notice on May 24<sup>th</sup>. The equivalent County Council Transportation, Economy, and Environment Committee hearing has not been scheduled yet, but will be held in the latter half of June.

As provided by RCW 84.34, Current Use Taxation (CUT) allows the value of open space property to be assessed at its current use rather than its "highest and best" use (the assessment method required for most land). As further provided by RCW 84.34.055, King County has adopted a Public Benefit Rating System (PBRs) to determine the reduction in the property assessment, ranging from 50% to 90%. The PBRs awards points to a CUT application on the basis of specific criteria. The total number of points are then converted to a percentage factor for the property assessment – the more points, the lower the assessment and the greater the consequent reduction in the property tax.

For properties located within an incorporated area such as the City of Seattle, the RCW provides that the Granting Authority for PBRs applications shall consist of three members of the county legislative body and three members of the city legislative body. The RCW also requires public hearings on the applications for these properties. The City and County Councils have determined that it would not be practical to hold a joint meeting to review such applications and instead have considered these applications within the standing committee structure of each

governing body. This has worked well to date. If the three County Council members of the Granting Authority were to propose substantive changes from the recommendation of the three City Council members, the application would be returned to the City Council members for reconsideration. However, this has not yet occurred during the lifetime of the CUT/PBRS program.

RCW 84.34 directs that applications for this type of property tax reduction be reviewed on an annual basis. The last such applications for properties located within the City of Seattle were considered and approved last year. As shown on the attached maps, the current applications are for properties located in north Seattle along Thornton Creek and Haller Lake; and in west central Seattle in Magnolia. The application requests Current Use Taxation for the open space portion of the properties.

Based on advice from the King County Prosecuting Attorney's Office, the final decision on each application is in the form of a "Decision of the Granting Authority" and is signed by the three County Council members and three City Council members. These decisions do not require an ordinance or motion adopted by the full Seattle City Council or King County Council. The decision process requires that each application be processed and signed by the County Council Chair on or before June 30th in order for any tax reduction to take effect in the following year.

If you have any questions, concerns, or comments, please call Chip Nevins at 233-3879.

Attachments

- E11CT20S – Gartler:
  - o DPR recommended action
  - o Location Map and Aerial photo;
  - o King County staff report
  - o City Councilmember decision form.
  
- E11CT32S – Jarvis:
  - o DPR recommended action
  - o Location Map and Aerial photo;
  - o King County staff report
  - o City Councilmember decision form.
  
- E11CT27S – Mirante:
  - o DPR recommended action
  - o Location Map and Aerial photo;
  - o King County staff report
  - o City Councilmember decision form
  
- E11CT33S – Detweiler & Clowes:
  - o DPR recommended action
  - o Location Map and Aerial photo;
  - o King County staff report
  - o City Councilmember decision form.

CC:

- Beth Goldberg, Director, City Budget Office, ATTN: Amy Williams
- Michael Shiosaki, Director Planning & Development Division, Seattle Parks & Recreation
- Donald M. Harris, Manager, Property Acquisition & Management Services Section, Seattle Parks & Recreation

# Locations of the Four CUT / PBRs 2012 Applications

