

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
LEG	Yolanda Ho	N/A

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to current use taxation; approving an application for current use taxation of properties located at 4613 South Lucile Street under the King County Public Benefit Rating System.

Summary and Background of the Legislation: This bill would approve an application for current use taxation under the Public Benefit Rating System (PBRs) administered by the King County Department of Natural Resources and Parks (DNRp), pursuant to RCW 84.34. The application is from the community gardening non-profit GROW, Inc., which owns the property and dedicates it for use as the Hillman City P-Patch through the City's P-Patch program. The application is:

- A. E23CT003S: Application of GROW, Inc. for property located at 4613 South Lucile Street, for open space purposes, 0.21 acres.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ Yes ☒ No

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ Yes ☒ No

4. OTHER IMPLICATIONS

- a. **Please describe how this legislation may affect any departments besides the originating department.**

No departments would be impacted by this legislation.

- b. **Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.**

This bill would effectuate the property tax reduction already approved by the King County Council for the property located at 4613 S Lucile St.

c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

- i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.**

The bill would marginally shift the tax burden from this property to all other properties in Seattle. The effect on any particular property would be minimal. Reducing the property tax burden for the Hillman City P-Patch would help to maintain this property as publicly-accessible open space over the long-term in a neighborhood that has a higher share of BIPOC residents than the citywide average.

- ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.**

Not applicable.

- iii. What is the Language Access Plan for any communications to the public?**

King County administers the PBRs and any Language Access Plan would be undertaken by the County.

d. Climate Change Implications

- i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.**

No anticipated impacts to carbon emissions.

- ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**

The property is being used for a P-Patch garden, which provides space for residents to grow food to support their households and communities, allowing those households to be more resilient. The PBRs is a County program that incentivizes property owners to maintain their property as open spaces long-term, particularly in rural and forested areas, helping to increase Washington's resiliency.

- e. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?**

Not applicable.

5. CHECKLIST

Please click the appropriate box if any of these questions apply to this legislation.



Is a public hearing required? Yes.

- ☒ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required? Yes.**
- ☐ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies? N/A**
- ☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization? N/A**

6. ATTACHMENTS

List Summary Attachments (if any):

None.