



SEATTLE CITY COUNCIL
CENTRAL STAFF

Current Use Taxation Application (2025) Council Bill 120997

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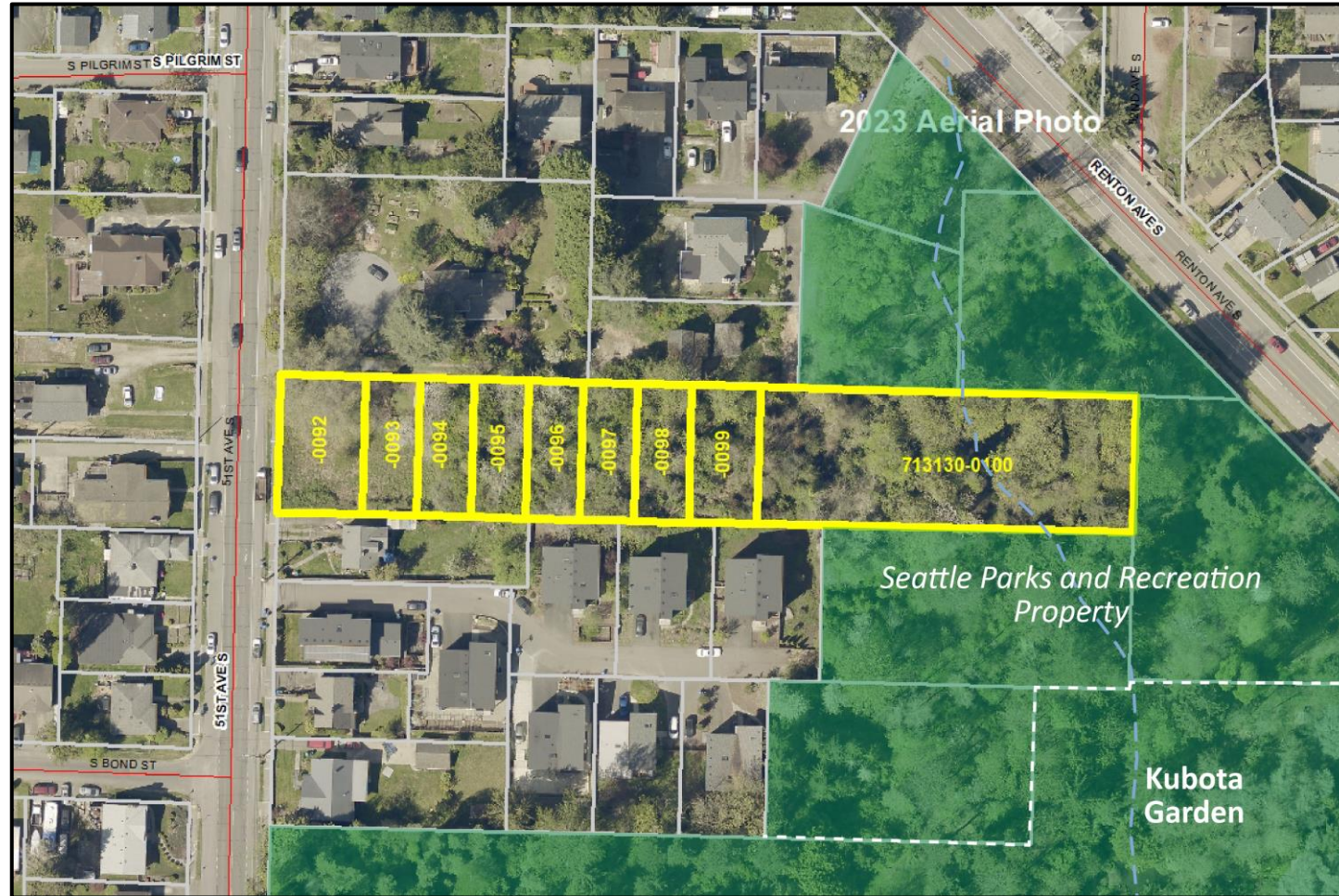
PARKS, PUBLIC UTILITIES & TECHNOLOGY COMMITTEE

JUNE 11, 2025

Current Use Taxation Overview

- Reduces property taxes in exchange for long-term open space preservation, authorized by Revised Code of Washington (RCW) 84.34
- Includes eligible open space, forest land, farmland, and landmarks
- Requires evaluation by the King County Department of Natural Resources and Parks (DNRP) based on a “Public Benefit Rating System” (PBRs)
- Requires public hearings and approval from Metropolitan King County Council and Seattle City Council
- Shifts tax savings to other property owners (marginal increase) with no impact to total tax collections

Application Site – 9666 51st Avenue South (1.42 acres)



Application Overview (1/2)

- DNRP recommended 38 points using the PBRs criteria for:
 - Buffer to public land 3 points
 - Public recreation area 5 points
 - Urban open space 5 points
 - Surface water quality buffer 10 points
 - Watershed protection area 5 points
 - Unlimited public access 5 points
 - Resource restoration 5 points
- If approved, would result in 10% of market value and a 90% reduction in taxable value for the 1.42 acres enrolled in the PBRs program

Application Overview (2/2)

- Applicant would be required to submit an annual restoration progress report for the first five years
- King County Council approved the application on May 20
- CB 120997 would approve the application, allowing it to receive the property tax reduction in 2026

Questions?