



SEATTLE CITY COUNCIL  
**CENTRAL STAFF**

# Current Use Taxation Applications

---

LISH WHITSON, LEGISLATIVE ANALYST

PUBLIC ASSETS AND HOMELESSNESS COMMITTEE

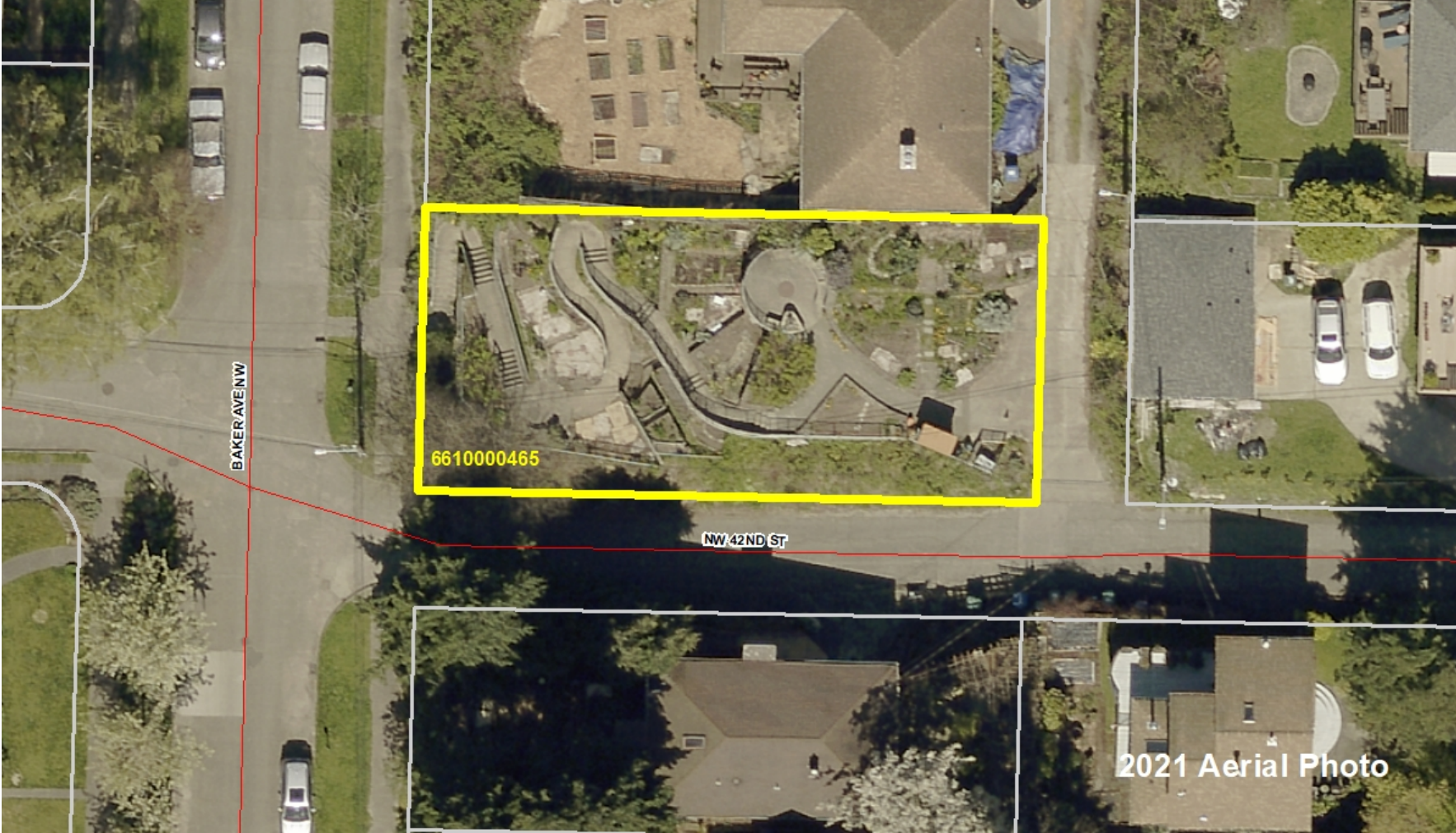
MAY 3, 2023

# CB 120559

---

- Would approve applications from GROW for “current use” taxation for two P-Patches
  - Reduces property taxes in exchange for open space preservation
    - Authorized under Revised Code of Washington (RCW) 84.34
    - Open space, forest land, farmland, and landmarks are eligible
    - King County uses a “Public Benefit Rating System” (PBRs) to assess the relative benefits of applications
- Requires public hearings and approval from King County Council and Seattle City Council
- The King County Council’s Transportation, Economy and Environment Committee will consider both applications in May

# Hazel Heights P-Patch - 4200 Baker Avenue NW



# Hazel Heights P-Patch - 4200 Baker Avenue NW

---

- Application for maintaining P-Patch as open space
- Receives 63 points under the PBRS for:
  - Public Recreation Area 5 points
  - Unlimited public assess 5 points
  - Conservation easement or historic easement 18 points
  - Easement and access 35 points
- If approved, would result in 10% of market value and a 90% reduction in taxable value for the 0.13 acres of land enrolled



# Judkins Park P-Patch – 2317 S Norman Street



# Judkins Park P-Patch – 2317 S Norman Street

---

- Application for maintaining P-Patch as open space
- Receives 63 points under the PBRs for:
  - Public Recreation Area 5 points
  - Unlimited public access 5 points
  - Conservation easement or historic easement 18 points
  - Easement and access 35 points
- If approved, would result in 10% of market value and a 90% reduction in taxable value for the 0.07 acres of land enrolled

# Questions?