



SEATTLE CITY COUNCIL
CENTRAL STAFF

Current Use Taxation Application (2026) Council Bill 121211

KARINA BULL, LEGISLATIVE ANALYST

PARKS & CITY LIGHT COMMITTEE

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Current Use Taxation Overview

The current use taxation program:

- Reduces property taxes in exchange for long-term open space preservation, as 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 Seattle City Council and Metropolitan King County Council (in no particular order); and
- Shifts tax savings to other property owners (marginal increase) with no impact to total tax collections.

Application Site – 4807 SW 54th Street (5,700 square feet)

Beyers' Bulldog Garden P-Patch



Application Overview

- Property is owned by GROW, a nonprofit organization that creates inclusive neighborhood gardening communities, including 8 sites that are included in the City's P-Patch program.
- GROW acquired the property in 2024 from the previous owner, Margaret Byers, who gardened on the undeveloped property for many years and bequeathed it to GROW upon her passing.
- Property is currently used as a community garden included in the City's P-Patch program as Beyers' Bulldog Garden P-Patch. Volunteers care for the gardens and all produce is made available to the public with much of it donated to food banks.
- GROW plans to install accessible walkways and additional garden beds; and may construct a covered plaza with accessible seating for community gatherings.

King County PBRS Report

- DNRP assessed the property using PBRS criteria and recommended a credit of 10 points for the categories of public recreation area (5 points) and unlimited public access (5 points).
- For taxation purposes, 10 points would result in 50% reduction in market value and a 50% reduction in taxable value for the 5,700 square feet enrolled in the PBRS program.
- Using the 2025 appraised value (\$502,000) and applied property tax (\$4,974) for exemplary purposes, this reduction would decrease the taxable value to \$251,000 and result in a property tax of \$2,487.
- This reduction in the appraised value of property would not decrease the City's collection of property tax revenue but would instead marginally increase the tax due from all other properties in Seattle.

Next Steps

- CB 121211 would signal the City Council's approval of this application for current use taxation.
- If the Committee votes to recommend passage of CB 121211 on May 20, the City Council could vote on the legislation as early as June 2.
- The King County Hearing Examiner is scheduled to hold a public hearing on the application on May 28. If the Hearing Examiner recommends approval, the King County Council may consider and vote on approval soon thereafter.
- If the City Council and County Council *both approve the application in whole*, King County would incorporate the lower taxable value of the property in its 2027 tax rolls.

Questions?