

## **SUMMARY and FISCAL NOTE**

<b>Department:</b>	<b>Dept. Contact:</b>	<b>CBO Contact:</b>
LEG	Karina Bull	N/A

### **1. BILL SUMMARY**

**Legislation Title:** AN ORDINANCE relating to current use taxation; approving an application for current use taxation of property located at 9666 51st Avenue South 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 King County Public Benefit Rating System (PBRs) pursuant to the Revised Code of Washington (RCW) Chapter 84.34.<sup>1</sup>

The application is from Indigenous Creatives Collective, an Indigenous-led, non-profit organization that represents a community of intertribal Indigenous artists, for a 1.42-acre property located at 9666 51st Ave S, north of Kubota Garden in the Rainier Beach neighborhood (Council District 2). The property consists of nine different parcels and is being used as a community garden and gathering space, with walking paths and a greenhouse.

The current use taxation program provides an incentive for property owners to voluntarily maintain open space on private land by taxing the property at a lower rate based on its current use, rather than its potential value if developed for the most profitable use (e.g., residential or commercial purposes). For enrollment in the program, the application must be approved by King County and City of Seattle legislative authorities. King County Council approved the application on May 20, 2025.

### **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.

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<sup>1</sup> [Clerk File 323337](#) contains the application ([E24CT009S](#)) and the corresponding King County Department of Natural Resources and Parks (DNRP) [report](#).

- 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 (on May 20, 2025) for the property located at 9666 51st Avenue South.

- 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 slightly 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 Indigenous Creatives Collective 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.**

N/A

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

Implementation of the PBRs is a King County function and any Language Access Plan would be undertaken by King 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 PBRs is a King County program authorized by State statute 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?**

N/A

## 5. CHECKLIST

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

- ☒ **Is a public hearing required?**
- ☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**
- ☐ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**
- ☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**  
If yes, please review requirements in Resolution 31203 for applicability and complete and attach “Additional risk analysis and fiscal analysis for non-utility partner projects” form.

## 6. ATTACHMENTS

**Summary Attachments:**

None.