

**SUMMARY and FISCAL NOTE\***

<b>Department:</b>	<b>Dept. Contact/Phone:</b>	<b>CBO Contact/Phone:</b>
Legislative	Lish Whitson/206-615-1674	N/A

*\* Note that the Summary and Fiscal Note describes the version of the bill or resolution as introduced; final legislation including amendments may not be fully described.*

**1. BILL SUMMARY**

**Legislation Title:** AN ORDINANCE relating to current use taxation; approving applications for current use taxation of properties located 4200 Baker Avenue NW and 2317 S Norman Street under the King County Public Benefit Rating System.

**Summary and Background of the Legislation:** This bill approves two applications for current use taxation under the King County Public Benefit Rating System (PBRS) pursuant to RCW 84.34. Both applications are from the community gardening non-profit GROW, Inc., which owns these properties and dedicates them for use as P-Patches through the City’s P-Patch program. The applications are:

- A. E22CT021S: Application of GROW, Inc. for property located at 4200 Baker Avenue NW, for open space purposes, 0.13 acres.
- B. E22CT030S: Application of GROW, Inc. for property located at 2317 S Norman Street, for open space purposes, 0.13 acres.

**2. CAPITAL IMPROVEMENT PROGRAM**

**Does this legislation create, fund, or amend a CIP Project?**      \_\_\_ Yes  X  No

**3. SUMMARY OF FINANCIAL IMPLICATIONS**

**Does this legislation amend the Adopted Budget?**      \_\_\_ Yes  X  No

**Does the legislation have other financial impacts to The City of Seattle that are not reflected in the above, including direct or indirect, short-term or long-term costs?**  
The legislation would have the effect of shifting property taxes levied against these properties to all other properties in the City. There would be no impact to the City’s revenue.

**Are there financial costs or other impacts of *not* implementing the legislation?**  
None

**4. OTHER IMPLICATIONS**

**a. Does this legislation affect any departments besides the originating department?**  
No

**b. Is a public hearing required for this legislation?**

Yes, a public hearing will be held.

**c. Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required for this legislation?**

Notice of the public hearing in *The Daily Journal of Commerce* is required under State law.

**d. Does this legislation affect a piece of property?**

Maps of the property effected are included in Attachments 1 and 2 to the bill.

**e. Please describe any perceived implication for the principles of the Race and Social Justice Initiative. Does this legislation impact vulnerable or historically disadvantaged communities? What is the Language Access plan for any communications to the public?**

The bill would slightly shift the tax burden from these properties to all other properties in the City. The effect on any particular property would be minimal, however this program is only available to properties that are large enough to contain public open space. Implementation of the PBRs is a King County function and any Language Access Plan would be undertaken by King County.

**f. Climate Change Implications**

**1. Emissions: Is this legislation likely to increase or decrease carbon emissions in a material way?**

No

**2. 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.**

These two properties are P-patches, which provide space for gardeners to grow food to support their households, allowing those households to be more resilient. The PBRs is a County-wide program implementing a State-wide program that helps to maintain open spaces in non-developed use, particularly in rural and forested areas, helping to increase the State's resiliency.

**g. 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)?**

Not applicable

**Summary Attachments:**

None