

Summary and Fiscal Note

1. Legislation Summary

Department: LEG

Title: An ordinance relating to current use taxation; approving an application for classification of property located at 4807 SW 54th Street under the King County Public Benefit Rating System.

Background: This legislation 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.

The application is from GROW for a 5,700 square foot (0.13 acre) property located at 4807 SW 54th Street.¹ The entire space is a community garden included in the City's P-Patch program (i.e., Beyer's Bulldog Garden P-Patch).

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 both City of Seattle and King County legislative authorities. The King County Hearing Examiner is scheduled to hold a public hearing on the application on May 28. If the King County

¹ Clerk File 323743 contains the application and the corresponding King County Report to City of Seattle that recommends approval of the application. <<https://clerk.seattle.gov/search/clerk-files/323743>>

Hearing Examiner recommends approval of the application, the County Council may vote on legislation to approve it at a separate meeting soon thereafter.

Summary Attachments: N/A.

2. Capital Improvement Program (CIP)

Does this legislation create, fund, or amend a CIP Project?

Yes

No

a. CIP Project Name:

b. Master Project ID:

c. Project Location:

d. Start Date:

e. End Date:

f. Total Project Cost Through 2030:

3. Summary of Financial Implications

Does this legislation have financial impacts to the City?

Yes

No

4. Other Impacts

a. Does this legislation require a public hearing?

Yes

No

b. Does this legislation require a notice to be published in The Daily Journal of Commerce and/or The Seattle Times?

Yes

No

c. Does this legislation affect a piece of property? Yes.

d. Race and Social Justice Initiative impacts:

1. How does this legislation affect vulnerable or historically disadvantaged communities? How did you come to this conclusion? Please consider both impacts within City government (like employees and internal programs) and in the broader community.

The legislation would shift the tax burden from this property to other properties in Seattle. The effect on any particular property would be minimal. Reducing the property tax burden for GROW would help to maintain this property as publicly accessible open space over the long-term for all users, including vulnerable or historically disadvantaged communities.

2. Please attach any Racial Equity Toolkits or other racial equity analyses used to develop or assess this legislation. N/A.

3. What is the Language Access Plan for communicating with the public about this legislation?

Implementation of the PBRS program is a King County function and any Language Access Plan would be undertaken by King County.

e. Climate change impacts:

1. Emissions: Will this legislation significantly increase or decrease carbon emissions? Attach any studies or materials that inform your answer. No anticipated impacts to carbon emissions.

2. Resiliency: Will this legislation make Seattle more or less able to adapt to climate change? If it reduces resiliency, explain what can be done to lessen the impact. The PBRS is a King County program authorized by state law that incentivizes property owners to maintain their property as long-term open spaces, helping to increase Washington's resiliency. Maintaining open space, including small pockets such as this parcel owned by GROW, can help

make Seattle more adaptable to climate change by mitigating urban heat island effects, improving stormwater management, and protecting natural resources.

f. If this legislation creates a new program or expands an existing one, what are the long-term, measurable goals? How will this legislation help achieve those goals? What methods will be used to track progress? N/A.

g. Does this legislation create a non-utility CIP that involves shared funding with a non-City partner or organization? N/A.