

May 18, 2026

## MEMORANDUM

**To:** Parks & City Light Committee  
**From:** Karina Bull, Analyst  
**Subject:** CB 121211: Application for Current Use Taxation for 2026

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### Introduction and Overview

On May 20, the Parks & City Light Committee (Committee) will hold a public hearing and may vote on Council Bill (CB) 121211 that would approve an application for enrollment in the current use taxation program for a property that is included in the City of Seattle (City) P-Patch program and is owned by [GROW](#). GROW is a nonprofit organization that creates inclusive garden communities and has supported the City's P-Patch program for almost 40 years.<sup>1</sup>

E25CT021S: Application for open space classification from GROW for the [Beyers' Bulldog Garden P-Patch](#), a 5,700 square foot (0.13 acre) property located in the Seaview neighborhood at 4807 SW 54th Street.<sup>2</sup>

Approving this application would reflect the City Council's support for a 50 percent reduction in the property's taxable value in exchange for GROW's maintenance of the property as a public recreation area with unlimited public access. If the King County (County) Council also approves this application, the lower taxable value of the property would be reflected in the County's 2027 tax rolls.

This memorandum describes: (1) Washington State's current use taxation program; (2) the process for considering current use taxation applications; (3) the application for the property located at 4807 SW 54th Street; and (4) the impact of approving CB 121211.

### Current Use Taxation

The [Revised Code of Washington \(RCW\) Chapter 84.34](#) 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 the assessed value of its "highest and best use" (i.e. the most profitable use, such as development for residential or commercial purposes).

In King County, applications for current use taxation for "open space classification" are filed with and reviewed by County Department of Natural Resources and Parks (DNRP). Using a

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<sup>1</sup> GROW owns eight community gardens affiliated with the City's P-Patch program at the following locations: Ballard, Beyer's Bulldog Garden, Fremont, Greenwood, Judkins, Hazel Heights, Hillman City, and Pinehurst. All gardens are enrolled in the current use taxation program except for Beyers' Bulldog Garden (pending application) and the Ballard Garden (fully tax exempt). Council recently approved enrollment in the current use taxation program for gardens at Judkins and Hazel Heights in 2023 (ORD 126809) and Hillman City in 2024 (ORD 127049).

<sup>2</sup> [Clerk File 323743](#) contains the application and the corresponding King County Report on the application.

Public Benefit Ratings System (PBRs), the DNRP assigns points to applications based on the property's eligibility for different types of open space resources.<sup>3</sup> Open space resources include:

- Public recreation areas,
- Buffers to public lands,
- Linkages to pedestrian or bicycle trails,
- Designated historic landmark sites,
- View corridors,
- Urban open spaces, and
- Significant plant, wildlife, or fish habitats.

The DNRP also assigns bonus points for restoration of open space resources, conservation easements, and unlimited public access.

To be eligible for open space classification, the property must contain at least one or more qualifying open space resources and receive at least five points under the PBRs criteria. Open spaces with higher point totals receive larger reductions on property taxes, as shown in Exhibit 1.<sup>4</sup>

*Exhibit 1. Public Benefit Rating and Property Tax Reduction*

<b>Public Benefit Rating</b>	<b>Property Tax Reduction</b>
0 to 4 points	0 percent
5 to 10 points	50 percent
11 to 15 points	60 percent
16 to 20 points	70 percent
21 to 34 points	80 percent
35 points and above	90 percent

Owners of a property enrolled in the PBRs program must maintain the open space in the same or better condition as of the date it was approved for enrollment. Property stays in the program until (1) its owner withdraws the property; (2) it is removed by DNRP because it no longer meets the PBRs criteria; or (3) a change of use disqualifies the property. When a property is removed, the landowner is required to pay the difference between the amount of tax paid as open space and the amount that would have been paid for up to a maximum seven years, plus interest and possibly a 20 percent penalty.

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<sup>3</sup> King County promulgated the PBRs criteria pursuant to RCW 84.34.035.

<sup>4</sup> Only portions of property set aside for open space are eligible for property tax reductions. Buildings and improvements, such as parking areas or driveways, are excluded from the calculation of the property tax reduction.

## City Council Action on Current Use Taxation Applications

RCW 84.34.037 establishes the process to approve a current use taxation application, requiring the legislative bodies of the City and County to separately: (1) hold a public hearing and (2) take legislative action to approve the application. While the respective legislative bodies may choose to approve the application in part or in whole, they must each take the same action for the property to be enrolled in the PBRs program (i.e., if the City Council approves the application in whole, the County Council must do the same for the property to qualify for open space classification). The granting or denial of a current use taxation application is a legislative act and “is reviewable only for arbitrary and capricious decision-making.”<sup>5</sup>

RCW 84.34.037 also provides guidance for evaluating applications for current use taxation. It includes factors such as fiscal impacts, environmental benefits, recreational opportunities, and adjacent uses. King County’s PBRs criteria is designed to allow for a consistent rating of open spaces based on these factors.

### Application E25CT021S

GROW acquired the property at 4807 SW 54<sup>th</sup> Street (City Council District 1) in 2024 from the previous owner, [Margaret Beyers](#), who gardened on it for many years and bequeathed it to GROW upon her passing.

Currently, the entire property is a community garden included in the City’s P-Patch program. Garden beds are tended collectively rather than being allocated to individual gardeners. The fruit and vegetables grown on the property are made available to the public and much of it is donated to food banks. The property also hosts community events and serves as a Community Emergency Hub. To activate the space, GROW plans to install accessible walkways and additional garden beds and may construct a covered plaza for community gatherings and accessible seating areas. There are no residential or commercial uses of the property; all use is open to the public.

In January 2026, the City’s Department of Neighborhoods and GROW entered into a coordination agreement and lease to memorialize the terms for using the property as a P-Patch. The terms limit use of the property to gardening for recreational, educational, and open space purposes, and are similar to lease terms for other properties owned by GROW in the P-Patch program. Exhibit 2 provides an aerial view of the property.

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<sup>5</sup> RCW 84.34.037.5.

*Exhibit 2. Site Location*



In GROW’s current use taxation application, the organization requested open space classification for two PBRs categories: public recreation area and unlimited public access. The DNRP assessed the property and recommended a total of 10 points under the PBRs criteria, as shown in Exhibit 3.

*Exhibit 3. Public Benefit Rating for Application*

Application Request	Public Benefit Rating
Open Space Resource <ul style="list-style-type: none"> <li>Public recreation area</li> </ul>	5 points
Bonus Category <ul style="list-style-type: none"> <li>Unlimited public access</li> </ul>	5 points
<b>Total</b>	<b>10 points</b>

For taxation purposes, the total of 10 points would result in 50 percent reduction in market value and a 50 percent reduction in taxable value for the property.

**CB 121211**

CB 121211 would establish the City Council’s approval of GROW’s current use taxation application for the property located at 4807 SW 54<sup>th</sup> Street.

As a reference point, using the property’s 2025 appraised value (\$502,000) and applied property tax (\$4,974) for exemplary purposes, approving CB 121211 would decrease the taxable value to \$251,000 and result in annual property tax of \$2,487.

Property taxes in Washington State are levied to raise a specified amount of revenue in a given year; this amount is then divided by the appraised value of all properties in Seattle. The reduction in the appraised value of properties participating in the PBRS program does not decrease the City's receipt of property tax revenue, but instead marginally increases the tax due from other properties in Seattle. Participation in the PBRS program therefore shifts the resulting tax savings to landowners in affected levy rate distributions through an increase in levy rates, which essentially results in no loss of property tax. Thus, approval of this application would have no fiscal impact to the City.

As mentioned, the County Council must also approve this application for the property to qualify for the reduced taxable value available for open space classification. The County Hearing Examiner is scheduled to hold a public hearing on the application on May 28, 2026. If the County Hearing Examiner recommends that the County Council approve the application, the County Council would likely consider this item for a vote in the coming months.

### **Next Steps**

The Committee will hold a public hearing, discuss, and may vote on CB 121211 at its May 20 meeting. Note that a vote the same day as a public hearing requires passage of a motion by the Committee Chair to suspend City Council Rule VI.H.3.

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 County Hearing Examiner is scheduled to hold a public hearing on the application on May 28. If the County Hearing Examiner recommends approval of the application, the County Council may vote on legislation to approve it at a separate meeting soon thereafter.

If the City Council and County Council both approve this application in whole, the County would incorporate the lower taxable value of the property in its 2027 tax rolls.

### **Attachments**

1. Beyer's Bulldog Garden Coordination Agreement and Lease between The City of Seattle Department of Neighborhoods and GROW

cc: Lish Whitson, Director  
Calvin Chow, Deputy Director