



Snohomish County Council

Committee: Planning & Community Development **Analyst:** Ryan Countryman
ECAF: 2023-0627, + others in Exhibit A
Proposal: Spring 2023 Open Space Applications **Date:** June 20, 2023

Consideration

The Spring 2023 batch of open space taxation applications includes fourteen requests related to the Open Space Program.

Background

The Washington State Legislature passed the Open Space Taxation Act in 1970 to support the maintenance, preservation, conservation, and overall existence of open space lands for agriculture, forestry, natural resources, and scenic beauty.

Applications for enrollment into or reclassification within the county's open space taxation program are submitted to the Assessor's Office then forwarded to the County Council and referred to the department of Planning & Development Services for a recommendation and referral back to the council. The Clerk of the Council will prepare a draft motion for approval of those applications that are advanced to a public hearing.

The act allows property owners to have certain agricultural, forest, and open space lands valued at their current use for property taxation purposes rather than at their highest and best use (e.g., as developable residential land) as is typically the case with property assessments. This reduction in assessed value reduces the annual property tax bill for properties enrolled in the program, providing an incentive for the landowner to keep the land as open space. The forgone property tax obligations are shifted to other property owners within a given taxing district.

State law (RCW 80.34) provides a process for property owners to apply into the program, identifies the county council as the determining body for applications, and provides considerations for making the decision. Snohomish County Code (SCC 4.28) provides additional procedures, criteria, and standards. The granting or denial of the application is a legislative determination that is reviewable only for arbitrary and capricious actions. RCW 84.34.037 requires the council to consider the following when deciding on an application:

- The resulting revenue loss or tax shift;
- Whether it will conserve valuable resources and provide public benefit;
- Whether it will preserve agricultural land; and
- Other benefits of preserving the current use of the property.

Chapter 4.28 SCC provides additional policies, considerations, and criteria for council review of open space applications within Snohomish County.

The Assessor's Office and Planning and Development Services jointly process applications to enroll in the open space taxation program or change classification and forward them to the County Council.

The Spring 2023 open space applications include nine requests to transfer a total of 111.14 acres from one open space classification to another (PDS is recommending approval of 110.14 acres). Five applications involving a total of 45.49 acres are requests to add new property to the program (PDS is recommending approval of 41.29 acres). The totals involve 156.63 acres of request and 151.43 acres recommended for approval.

Analysis

Very little tax shift will result from the Spring 2023 open space applications because most of the acreage involved is transferring from one classification to another (meaning that they already have reduced taxes and that the tax shift occurred previously).

The PDS recommendations detailed in Exhibit A (taken from a revised version of the May 31, 2023, memo from PDS) do not always recommend placing the full acreage requested in open space tax status. This is because PDS has reviewed the requests on a case-by-case basis and found that some portions of certain sites did not meet the full criteria, for example by having buildings or other non-open space uses of part of the property.¹

As recommended by PDS, this batch of open space application will conserve valuable resources and agricultural land for the public benefit.

Current Proposal

Consideration of 14 open space tax applications and potential direction to the Clerk to prepare a motion approving the recommendations made by PDS.

Fiscal Impacts: No impact to county revenues or expenditures.

Executive Recommendation: Approve as recommended by PDS

Attachment: Exhibit A summary table from PDS recommendation packet

Request: Move to General Legislative Session June 28 to set time and date for a public hearing.

¹ Exhibit A is derived from a table labeled as "Revised" in the ECAF package. The table originally transmitted with the ECAF included a scrivener error and a formula error in the totals row. The Revised version of the table includes corrections.

Exhibit A: Summary Table from PDS Recommendation Packet

Open Space General Spring 2023 Summary Table – Based on PDS Staff Recommendations to the Snohomish County Council

Appl. #	Applicant	Tax Parcel #(s)	Total Requested Acreage	Classification Requested	Recommendation	ECAF #	Basis for Recommendation (SCC 4.28.040)
3240	Tulalip Tribes	31053300303000	4.69	Transfer from OSFA to OSG	APPROVE 4.69 acres	22-1341	Criterion (19) – Areas which are protective buffers as required by development regulations implementing the Growth Management Act.
3243	Heitmann	27051100202000	8.80	Classify as OSG	APPROVE 6.6 acres	22-1327	Criterion (5) – Areas which are in an undeveloped, natural state and are not under the jurisdiction of the State Shoreline Management Act and are situated within stream corridors, i.e., streams and/or their associated stream buffers of 50-feet on either side of the stream. Buffer width may be increased from the 50-foot standard due to topographic, vegetative or wildlife habitat features which would logically suggest a wider buffer. Criterion (19) – Areas which are protective buffers as required by development regulations implementing the Growth Management Act.
3244	Youngren	32041900200400 32041800301800 32041800301700 00609300002700 00499000000800 00499000000100	6.48	Classify as OSG	APPROVE 5.48 acres	22-1309	Criterion (4) – Sites within urban areas to be left in their natural state where the site is of at least 1-acre in size and is predominately forest with mature specimen trees.
3246	Haines	28051100100400 28051100200100 28051100203200	18.65	Transfer from OSFA to OSG - FAC	APPROVE 18.65 acres	22-1364	Criterion (20)(a) - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3247	Gildow	32040700300200	20.00	Transfer from OSFA to OSG - FAC	APPROVE 20.00 acres	22-1351	Criterion (20)(a) - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3248	Glover	00608100400103 28051100301700 28051100304000	14.62	Transfer from OSFA to OSG – FAC	APPROVE 14.62 acres	22-1352	Criterion (20)(a) - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3249	Friesen & Swaim	27061700303000	5.75	Transfer from OSFA to OSG – FAC	APPROVE 5.75 acres	22-1353	Criterion (20)(a) - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation

3250	Moen	29062600300800	10.00	Classify as OSG	APPROVE 10.00 acres	22-1363	Criterion (5) – Areas which are in an undeveloped, natural state and are not under the jurisdiction of the State Shoreline Management Act and are situated within stream corridors, i.e., streams and/or their associated stream buffers of 50-feet on either side of the stream. Buffer width may be increased from the 50-foot standard due to topographic, vegetative or wildlife habitat features which would logically suggest a wider buffer. Criterion (19) – Areas which are protective buffers as required by development regulations implementing the Growth Management Act.
3251	Garretson	32080200302000 32080200302001	5.54	Classify as OSG	APPROVE 4.54 acres	22-1361	Criterion (5) – Areas which are in an undeveloped, natural state and are not under the jurisdiction of the State Shoreline Management Act and are situated within stream corridors, i.e., streams and/or their associated stream buffers of 50-feet on either side of the stream. Buffer width may be increased from the 50-foot standard due to topographic, vegetative or wildlife habitat features which would logically suggest a wider buffer. Criterion (19) – Areas which are protective buffers as required by development regulations implementing the Growth Management Act.
3252	Fletcher	32042100300900	18.88	Transfer from OSFA to OSG - FAC	APPROVE 17.88 acres	22-1321	Criterion (20)(a) - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3253	Botting	28083400302100	11.09	Transfer from OSFA to OSG FAC	APPROVE 11.09 acres	22-1317	Criterion (20)(a) - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3254	Mawet	28060600302300	5.13	Transfer from OSFA to OSG FAC	APPROVE 5.13 acres	22-1362	Criterion (20)(a) - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3255	Ollom	28060500300500	12.33	Transfer from OSFA to OSG FAC	APPROVE 12.33 acres	22-1359	Criterion (20)(a) - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3256	Cocker	28060200300600	14.67	Classify as OSG	APPROVE 14.67 acres	22-1365	Criterion (5) – Areas which are in an undeveloped, natural state and are not under the jurisdiction of the State Shoreline Management Act and are situated within stream corridors, i.e., streams and/or their associated stream buffers of 50-feet on either side of the stream. Buffer width may be increased from the 50-foot standard due to topographic, vegetative or wildlife habitat features which would logically suggest a wider buffer. Criterion (19) – Areas which are protective buffers as required by development regulations implementing the Growth Management Act.
TOTALS			156.63 acres		151.43 acres		

LEGEND: OSG = Open Space General, OSFA = Open Space Farm and Agriculture, OSG-FAC = Open Space General – Farm and Agriculture Conservation, OST = Open Space Timber, DFL = Designated Forest Land