



## Snohomish County Council

**Committee:** Planning & Community Development      **Analyst:** Ryan Countryman  
**ECAF:** 2022-0406, + others in Exhibit A  
**Proposal:** Spring 2022 Open Space Applications      **Date:** April 19, 2022

### **Consideration:**

The Spring 2022 batch of open space taxation applications includes fifteen applications. Eleven of the fifteen transmitted applications are requests for transfer from Open Space – Farm & Agriculture (OSFA) to Open Space General – Farm and Agriculture Conservation (OSG-FAC). Four applications are requesting the Open Space General (OSG) classification. Requests would add 29.29 acres to the Open Space Program and would reclassify 257.31 acres already existing within the 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.

### **Analysis**

Very little tax shift will result from the Spring 2022 open space applications because nearly all of 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 an April 19, 2022, 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 n

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 15 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:** Summary table from PDS recommendation packet

**Request:** Move to General Legislative Session April 27 to set time and date for a public hearing.

**Exhibit A: Summary Table from PDS Recommendation Packet**

**Open Space General Spring 2022 Summary Table – 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)
3223	Coleman	28062900402200	10.00	Classify as OSG	<b>APPROVE</b> 7.9 acres	22-0262	<b>Criterion (14)</b> - Wetland areas of at least one-fourth acre in size. Associated wetland buffers may also be included. The wetland buffer width may be increased from the standard wetland buffer listed in SCC 30.62A.320 Table 2b due to topographic, vegetative or wildlife habitat features which would logically suggest a wider buffer.
3225	Stillaguamish Tribe	32061400100100 32061100400900 32061200301400 32061200301300 32061300200300 32061300200200 32061300200500 32061300100400	.49 20.00 122.92	Classify as OSG Transfer from DFL to OSG Transfer from OSFA to OSG	<b>APPROVE</b> .49 acres <b>APPROVE</b> 20.00 acres <b>APPROVE</b> 122.92 acres	21-1124	<b>Criterion (3)</b> – Areas which have plant or animal species which are considered rare, sensitive, threatened or endangered by an authority recognized by the county.
3226	Kuhnehenn /Burnham	32091700100900	9.23	Transfer from OSFA to OSG - FAC	<b>APPROVE</b> 9.23 acres	21-1023	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3227	Evergreen Trust	31062100200300	19.42	Transfer from OSFA to OSG -FAC	<b>APPROVE</b> 19.42 acres	21-1026	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3228	Allen	32061200301800	15.47	Transfer from OSFA to OSG -FAC	<b>APPROVE</b> 15.47 acres	21-1025	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3229	Shelton	32061600300800	9.00	Transfer from OSFA to OSG - FAC	<b>APPROVE</b> 9.00 acres	21-1003	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3230	Weingarden	28062300400100	9.7	Classify as OSG	<b>APPROVE</b> 8.7 acres	21-1001	<b>Criterion (11)(d)</b> – Areas which contain features of unique historic, cultural or educational values which are open to the public’s use, free of charge or at reasonable, customary rates- where there are historic or archeological features on the site of at least 50 years of age, which would have value to future generations due to the uncommon nature of rare representation of the past times and events.

3231	Maslin	27072800400500	5.00	Classify as OSG	<b>APPROVE</b> 1.25 acres	21-1102	<b>Criterion (19)</b> – Areas which are protective buffers as required by development regulations implementing the Growth Management Act.
3232	Barker	32062100100100 32061600400500	5.8	Transfer from OSFA to OSG - FAC	<b>APPROVE</b> 5.8 acres	21-1090	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3233	Hambleton	28083100300100 28083100301600	10.95	Classify as OSG	<b>APPROVE</b> 10.95 acres	21-0998	<b>Criterion (6)</b> - Undeveloped, natural areas adjacent to water bodies which come under the jurisdiction of the state Shoreline Management Act and are designated by the Snohomish County Shoreline Management Program.  <b>Criterion (14)</b> - Wetland areas of at least one-fourth acre in size. Associated wetland buffers may also be included. The wetland buffer width may be increased from the standard wetland buffer listed in SCC 30.62A.320 Table 2b due to topographic, vegetative or wildlife habitat features which would logically suggest a wider buffer.
3234	McNamee	29060300301600	19.90	Transfer from OSFA to OSG - FAC	<b>APPROVE</b> 19.90 acres	21-1024	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3235	P. Jones	28061000102400	6.00	Transfer from OSFA to OSG	<b>APPROVE</b> 6.00 acres	21-1110	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3236	K. Jones	28061000102600 28061000102700	12.00	Transfer from OSFA to OSG	<b>APPROVE</b> 12.00 acres	21-1108	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
3237	Ronhaar	31060400403700	4.47	Transfer from OSFA to OSG - FAC	<b>APPROVE</b> 4.47 acres	21-1121	<b>Criterion (20)(b)</b> – Land that is traditional farmland that is not classified under chapter 84.33 or 84.34, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.
3239	Ramsey	32061100101200	13.10	Transfer from OSFA to OSG - FAC	<b>APPROVE</b> 13.10 acres	22-0153	<b>Criterion (20)(a)</b> - Land no longer meets the criteria for OS Farm & Ag, and may be reclassified as OSG Farm and Ag Conservation
<b>TOTALS</b>			<b>293.45 acres</b>		<b>286.60 acres</b>		

**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