



Planning and Community Development

Ryan Hembree

Council Initiated:

☐ Yes

☒ No

ECAF: 2025-1336

Motion: 25-

Type:

☐ Contract

☐ Board Appt.

☐ Code Amendment

☐ Budget Action

☒ Other

Requested Handling:

☒ Normal

☐ Expedite

☐ Urgent

Fund Source:

☐ General Fund

☐ Other

☒ N/A

Executive Rec:

☒ Approve

☐ Do Not Approve

☐ N/A

Approved as to

Form:

☐ Yes

☐ No

☒ N/A

Subject: Open Space Batch 1 Applications

Scope: Approving the PDS and Assessor Office Open Space Application recommendations

Duration: N/A

Fiscal Impact: ☐ Current Year ☐ Multi-Year ☒ N/A

Authority Granted:

Approve and authorize the Open Space Taxation Program applications.

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.

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Little tax shift will result from the Spring 2025 applications. PDS along with recommendations from the Assessor's Office, recommends approval of all twenty applications totaling 272.336 acres into either Open Space General or Open Space General-Agriculture Conservation.

Request: Move to GLS and set time and date for a public hearing. Suggested hearing date is June 25th, 2025 at 10:30a.m.