

MOTION NO. 1785

1  
2 A MOTION establishing criteria for the approval  
3 or rejection of applications for current use  
4 taxation of nonfarm open space.

5 WHEREAS, state law relating to current use taxation of open  
6 space lands authorizes the local legislative authority to deter-  
7 mine the qualification of nonfarm open space applications for  
8 current use taxation by weighing the benefits to the general wel-  
9 fare of preserving the current use of the property against the  
10 potential loss in revenue which may result from granting the  
11 application,

12 WHEREAS, granting the private benefit of current use taxation  
13 to certain properties is one method by which the county may  
14 temporarily preserve strategic open space,

15 WHEREAS, granting the benefit of current use taxation to  
16 individual landowners for the purpose of maintaining selected  
17 lands as open space is comparable to a cash expenditure to  
18 accomplish the same purpose and limits the ability of the county  
19 and other affected taxing jurisdictions to provide other services,

20 WHEREAS, the costs in legislation and administrative time are  
21 significant and continue to rise,

22 WHEREAS, granting the benefit of current use taxation to  
23 individual landowners has the additional effect of shifting part  
24 of the burden of special school levies to other taxpayers,

25 WHEREAS, it is a council responsibility under the law to  
26 weigh the public benefit of granting the open space classification  
27 against the public cost,

28 NOW THEREFORE, BE IT MOVED that the following criteria are  
29 hereby adopted as the basis for the classification of nonfarm  
30 property for current use taxation based upon the provisions of  
31 R.C.W. 84.34:

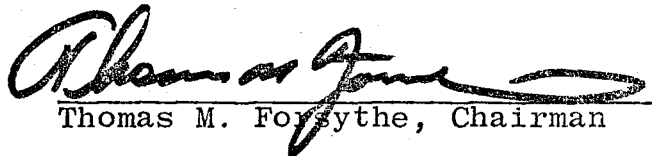
32 1. The property shall provide active or passive recreational  
33 opportunities or other types of uses which complement or substitute  
for government facilities, and which are either open to the public

1 (user fees comparable to those charged by like public facilities  
2 may be charged) or which provide recreational or other services  
3 to youth, senior citizens, the handicapped or other similar groups;  
4 or

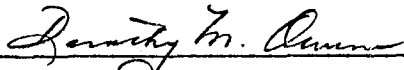
5 2. The property has been identified as land which the county  
6 may purchase as park, recreation or other type of open space land.  
7 Classification of such lands as open space land under R.C.W. 84.34  
8 shall be subject to the execution of an option agreement stipu-  
9 lating that the property owner will sell the property to King  
10 County for a specified price which shall be the fair market value  
11 of the property at the time the land is classified as open space  
12 land.

13 PASSED this 21<sup>st</sup> day of October, 1974.

14 KING COUNTY COUNCIL  
15 KING COUNTY, WASHINGTON

16   
17 Thomas M. Forsythe, Chairman

18 ATTEST:

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21 Clerk of the Council  
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