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**Mark Personius, AICP**  
Director

## Memorandum

TO: Honorable Whatcom County Councilmembers

THROUGH: Steve Roberge, Assistant Director, Planning and Development Services

FROM: Joshua Fleischmann, Open Space Land Program Administrator

DATE: November 4, 2022

SUBJECT: 2021 Open Space Land Applications

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The Open Space Taxation Act was passed by the Washington State legislature in 1970, in part in response to concerns that lands were being irrevocably converted to uses inconsistent with commercial agriculture, commercial forestry, and the conservation or preservation of farmland, shorelines, wetlands, scenic vistas, historical sites of importance, and recreational opportunities.

The Open Space Taxation Act gives counties the authority to assess the value of property on the basis of its current use, rather than what might be considered highest and best use (i.e. fair market value). Lands classified under the open space current use program receive a significant reduction in assessed value (tax reduction); thereby providing a financial incentive to property owners to voluntarily conserve and preserve open space lands as defined in state law and further defined by county ordinance.

Whatcom County PDS administers the Open Space Land classification and the Farm and Agricultural Conservation Land sub-classification. Open Space Lands (OSL) are generally land which if preserved in their present use would conserve, protect or enhance natural or scenic resources, recreation opportunities, wildlife/nature preserves or historic sites, among others. The subset of Farm and Agricultural Conservation Land (OSFAC) are historically commercial agricultural operations that no longer meet criteria for other current use tax programs, or which have not been irrevocably devoted to a use inconsistent with commercial agriculture.

Please see the attached staff report to the Planning Commission and supporting documents providing a review of five applications to classify or reclassify land as Open Space Land or Open Space Farm and Agricultural Conservation Land (OSFAC). The three applications were presented to the Planning Commission for review and a public hearing on October 27, 2022. The Planning Commission considered staff findings and recommendations and voted to recommend approval on all three applications.

I look forward to discussing the merits of these applications with you. Thank You.