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## Memorandum

- TO: Honorable Whatcom County Councilmembers
- THROUGH: Mark Personius, Director, Planning and Development Services
  - FROM: Alexander Harris, Conservation Easement Program Outreach Coordinator
  - DATE: November 7, 2024
- SUBJECT: 2024 Open Space Land Applications

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 a 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 that 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 and supporting documents providing a review of four applications to reclassify land as Open Space Land. The applications were presented to the Planning Commission for review and a public hearing on October 24, 2024. The Planning Commission considered staff findings and recommendations and voted to recommend approval of the two applications PDS staff had recommended: **OSP2024-0004** – **Nachreiner** and **OSP2024-0005** – **Greenbaum**. The Planning Commission also concurred with PDS staff to not recommend approval of these two applications: **OSP2024-0001** – **Scott & Nancy Fisher** and **OSP2024-0003** – **RJ Group**