



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**December 16, 2008**

**Motion 12902**

**Proposed No.** 2008-0661.2

**Sponsors** Phillips

1                   A MOTION supporting the assessor's decision to cease  
2                   enforcement and collection actions related to horse  
3                   boarding activities and formally informing the Washington  
4                   Department of Revenue of the King County council  
5                   opinion that horse boarding constitutes a commercial  
6                   agricultural purpose consistent with Washington  
7                   Administrative Code 458-30-200.

8  
9                   WHEREAS, the preservation of farmlands and open space is a key goal of both  
10                  the state Growth Management Act and the King County Comprehensive Plan, and

11                  WHEREAS, the raising of livestock, including horses, is a key element necessary  
12                  to the preservation of farmlands and open space, and

13                  WHEREAS, the intent of Washington Administrative Code 458-30-200i is also to  
14                  preserve farmlands and open space in areas subject to development pressures, and

15                  WHEREAS, the Washington state Department of Revenue provides oversight and  
16                  review of property tax for the thirty-nine counties in the state, as well as, training on

17 application of the Open Space law that taxes rural properties on their current use value  
18 rather than their highest and best use, and

19 WHEREAS, a recent inquiry by the King County assessor's office to the  
20 Washington state Department of Revenue, has brought to light the fact that the King  
21 County assessor has been classifying horse boarding properties as commercial  
22 agricultural purposes that qualify for the greatest reduction in property taxes, and

23 WHEREAS, that practice is apparently inconsistent with the longstanding  
24 interpretation by the Washington state Department of Revenue that horse boarding did  
25 not qualify for such tax reductions, and

26 WHEREAS, although the Washington state Department of Revenue has become  
27 aware of inconsistencies in the application of Washington Administrative Code 458-30-  
28 200i throughout the counties in the state, it has not issued a directive to start immediate  
29 enforcement and collection actions on horse boarding facilities, and

30 WHEREAS, the Washington state Department of Revenue has concluded that the  
31 rules, which are largely unchanged from when they were adopted in 1971, need to be  
32 amended to reflect current farming practices and furthermore has asked county assessors  
33 to take no enforcement or collection efforts with respect to the removal or reclassification  
34 of those properties while they develop an emergency rule for issuance by December  
35 2008, and

36 WHEREAS, in response to the Washington state Department of Revenue request,  
37 the assessor has ceased any current enforcement or collection actions on properties used  
38 for horse boarding, and

39 WHEREAS, the inquiry has also brought to light potential noncompliance by

40 other types of livestock operations that do not involve actual breeding of animals, and

41 WHEREAS, the Washington state Department of Revenue has stated that the  
42 amended rule is intended to address qualifying equestrian activities that will resolve  
43 many of the issues raised by horse boarders, as well as, revise the rules to allow farmers  
44 who raise livestock to qualify even if they do not breed the livestock they raise;

45 NOW, THEREFORE, BE IT MOVED by the Council of King County:

46 A. The council supports the assessor's decision to immediately cease any current  
47 enforcement or collection actions on properties used for horse boarding or livestock  
48 raising.

49 B. The assessor is requested to start no new enforcement or collection actions  
50 pending completion of the 2009 Legislative session regarding reclassification of lands  
51 considered "farm and agricultural" uses when they are used for horse boarding and  
52 livestock raising.

53 C. That the Washington Department of Revenue is hereby formally informed that  
54 that the King County council considers horse boarding and livestock raising to be 1. a  
55 critical activity needed for the preservation of farmlands in King County and 2. a farm  
56 and agricultural activity that constitutes a "commercial agricultural purpose" consistent  
57 with Washington Administrative Code 458-30-200i.

58 D. That the King County council urges the Washington Department of Revenue  
59 to fulfill its commitment to issue an emergency rule by the end of December 2008 that  
60

61 will resolve this issue and allow horse boarding and livestock raising under the  
62 definition of "commercial agriculture."

63


Motion 12902 was introduced on 12/15/2008 and passed as amended by the Metropolitan King County Council on 12/15/2008, by the following vote:

Yes: 6 - Ms. Patterson, Mr. Constantine, Ms. Lambert, Mr. von Reichbauer,  
Mr. Gossett and Mr. Phillips

No: 0

Excused: 3 - Mr. Dunn, Mr. Ferguson and Ms. Hague

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

  
\_\_\_\_\_  
Julia Patterson, Chair

ATTEST:

  
\_\_\_\_\_

Anne Noris, Clerk of the Council

Attachments      None