



## Legislation Text

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**File #:** 2008-0661, **Version:** 2

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Clerk 12/16/2008

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

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

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

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

WHEREAS, the Washington state Department of Revenue provides oversight and review of property tax for the thirty-nine counties in the state, as well as, training on application of the Open Space law that taxes rural properties on their current use value rather than their highest and best use, and

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

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

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

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

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

WHEREAS, the inquiry has also brought to light potential noncompliance by other types of livestock operations that do not involve actual breeding of animals, and

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

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

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

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

C. That the Washington Department of Revenue is hereby formally informed that that the King County

council considers horse boarding and livestock raising to be 1. a critical activity needed for the preservation of farmlands in King County and 2. a farm and agricultural activity that constitutes a "commercial agricultural purpose" consistent with Washington Administrative Code 458-30-200i.

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

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