

TO: Bill Vetter, Pierce County Council Performance Audit Committee
Clark Worth, Barney & Worth Inc.

FROM: Eric Hovee, E. D. Hovee & Company, LLC

CC: ARL Project Team

DATE: July 14, 2016 (**DRAFT**) – Revised 7/27/16

SUBJECT: *A Fresh Look at Pierce County Agriculture*
Technical Memorandum #8 – Fiscal Impacts on Taxing Districts

Introduction

A multi-disciplinary team led by Barney & Worth, Inc. is taking *A Fresh Look at Pierce County Agriculture*. Members of the team bring extensive agricultural, scientific, legal, and economic expertise to the project assignment.

The Washington State Growth Management Act requires counties to designate Agricultural Resource Lands (ARL), which “have long-term significance for the commercial production of food or other agricultural products”. Pierce County places a high priority on protecting commercially viable agricultural lands, and has established these criteria for ARL parcels:

- Located in rural area of County (outside UGA)
- Five acres or greater
- Contain 50% “prime farmland” soils
- Grass/legume production yield of 3.5 tons per acre or greater
- 50% of abutting parcels larger than 1 acre
- Landowner may request the designation

The consultant team is analyzing the current condition of Pierce County’s agriculture sector and evaluating the effectiveness of the County’s zoning regulations for protecting agricultural lands. The County’s current ARL criteria will be revisited, with consideration given to alternatives. A series of technical memoranda are being prepared to illuminate different aspects of farmland protections.

This technical memorandum addresses the fiscal impacts on special purpose taxing districts of the farm and agricultural current use taxation program and ARL. Current revenue impacts associated with

ARL and current use properties are estimated for comparison with potential policy alternatives. The analysis begins by summarizing major findings, followed by more detailed analysis and discussion.

Highlights

Key highlights of this fiscal impacts analysis are summarized as follows:

- Agricultural land typically has lower property values and produces less tax revenue for local jurisdictions than land that is developed with structures – for residential, commercial or industrial uses. This is universally true whether the land is designated ARL or not.
- Pierce County has just under 23,000 acres of **ARL-zoned land** – of which 8,290 acres are receiving reduced land values through the state (RCW 84.34) current use (CU) tax exemption program for farm and agricultural lands. Only around one-third of ARL designated lands are currently receiving favorable tax treatment, and 8,290 ARL CU designated lands represent just one-third of all CU valued lands county-wide. The majority of CU valuation occurs on lands used for farm and ag purposes but zoned for other uses than ARL.
- County-wide, ARL zoned properties comprise a **total assessed valuation** estimated at \$446 million while the assessed of valuation of properties with farm-ag current use designated lands is estimated at \$353 million. This represents less than 1% of the \$60+/- billion assessed value of the taxing jurisdictions that include ARL and CU properties within their boundaries.
- For all **ARL properties**, the effect of current use valuation and other non-ag related deductions for a number of ARL-zoned lands is to reduce the valuation on which property taxes are collected from \$446 million to less than \$295 million – a \$151 million reduction from tax assessed valuation. Of this reduction, \$59 million is related to ag-current use (CU) valuation and just under \$92 million to other non-ag related property valuation deductions and exemptions including exempt public and tribal lands as well as other property tax exemptions as for seniors. (See Appendix C for more detailed list of exemptions.)
- The ARL zoning designation itself has **no direct tax effects**. Property owners who qualify for an agricultural exemption must apply through the Current Use program, independent of zoning. The majority of ARL designated lands in Pierce County are not receiving reduced valuation property tax treatment. And the majority of properties that are receiving favorable farm and ag-related property tax benefits are not on ARL-zoned lands.
- For all Pierce County **ag-related properties receiving CU valuation**, the effect of current use valuation is to reduce taxable valuation from \$353 million to \$179 million – a \$174 million reduction from tax assessed valuation. And of the \$174 million reduction, approximately \$59 million is for properties with ARL designation and \$115 million for properties that are not ARL zoned but receiving reduced CU valuation.
- Fourteen **school districts** levy property taxes with boundaries that include ARL-zoned and/or farm-ag CU valued lands. Averaging less than 1% of assessed valuation, CU values peak at less than 6% of assessed values for the portion of the Yelm school district in Pierce County. The overall situation is similar **for fire and EMS districts** but with greater variability across districts. The districts with the highest proportions of CU related valuation are Ashford Elbe EMS, and Riverside FPD and South Pierce EMS (EMS F17) (all in the range of 8-12% of assessed valuation).

With the remainder of the other fire districts, no other district has CU valuation exceeding 3% of the district's total assessed valuation.

- Based on taxable values, the properties which receive farm-ag CU valuation throughout Pierce County account for an estimated \$2.5 million in **annual tax revenues** to benefited taxing jurisdictions. Overall, about one-third (33%) of this revenue is generated from ARL-designated properties with 67% from non ARL lands. If properties were to be taxed at full assessed values (i.e., without the CU reduction), the total property tax revenue conceivably could approach close to double the current amount (or \$5.1 million per year).
- The **generally limited impact** that CU valuation has on affected taxing jurisdictions means that ARL or other policy alternatives may focus on policy or planning objectives for preservation and protection of Pierce County farmland – with fiscal effects as a potentially lesser consideration (except for a small number of relatively impacted fire/EMS districts as noted above).

The remainder of this report includes a more detailed description of the analysis and impact estimation methodology. The analysis focuses on taxing districts most affected by current use valuations associated with both ARL-zoned and non ARL lands county-wide.

Local Fiscal Impacts of Agricultural Use

This report begins with a brief overview of agricultural-related fiscal impact research conducted across the U.S., coupled with consideration of property tax features specific to Washington State, not an in-depth analysis of impacts specific to Pierce County.

Considerable fiscal research has been conducted as to the fiscal effects of varied types of development and land use for state and local jurisdictions. Fiscal impact studies typically are of two types:

- **Comparative evaluation of revenues** to affected taxing jurisdictions – typically focused on property tax revenues
- More comprehensive evaluation of both **revenues and public service expenses** – generally a more involved analytical process often involving assumptions or compilation of data albeit often associated with more questioned reliability

Fiscal Impacts Generalized

Revenue evaluations typically conclude that agriculture results in lower revenues for local jurisdictions than land that is developed with structures – as for residential, commercial or industrial uses. This is because property values are less for agriculture than developed land which generates value and tax revenue from structures on the land.

In jurisdictions with large acreages allocated to agriculture, public agencies ranging from school districts to rural fire districts often express concern regarding inadequacy of tax base to support their public services. This is particularly the case when property taxes on agricultural lands are reduced via tax incentives as with the current use (CU) program as applied in Washington State and Pierce County.

Analysis that covers both the revenue and cost side of delivering public services often yield very different conclusions. Cost of community services studies that have been prepared, for example, by the

American Farmland Trust, indicate that “working and open land” as with agricultural use generates fiscal revenues well in excess of public service expense. By comparison, residential development is often associated with infrastructure and other costs for public services that may exceed revenues generated.

However, even these studies often acknowledge that results may vary depending on the jurisdiction being considered or on the cost of incentive programs offered to preserve agricultural land. In Washington State and Pierce County, the net results may also vary depending on the revenue versus cost structure of each particular taxing jurisdiction. For example, net revenue/cost impacts of agricultural land use and incentives for farmland preservation may be quite different for a school district than for county government or a parks district.

Added Washington State Property Tax Notes

As has been noted by the Municipal Research Services Corporation (MRSC): “The Washington State property tax is one of the most complicated in the nation.” As an added note, fiscal effects focused on property tax will depend on the jurisdiction and whether the tax occurs as a regular non-voted levy within statutory limitations or is an excess levy for a specific maximum dollar amount.

Regular non-voted (and some voted) levies occur with statutory rate limits, typically expressed in terms of dollars per \$1,000 valuation. In these cases, property tax revenue increases when taxable valuation increases. Conversely, property tax revenue decreases when taxable valuation declines (as would occur if more agricultural land were assessed consistent with current use valuation provisions of state statute).

In some cases, as with excess levies requiring voter approval subject to a maximum dollar amount (e.g., school districts), property taxes associated with taxable valuation changes with current use valued properties would not represent net new (or lost) revenues but rather constitute offsets to property taxes already paid by existing taxpayers. The change in taxable assessed value may also affect bonding (or financing) authority that can be used to pay for capital facilities.

In these instances, curtailment or elimination of current use valuation would result in a reduced tax rate for all affected local jurisdiction taxpayers than would otherwise be the case (but not in net increased tax revenue). Conversely, if more land were assessed at reduced values under the current use program, the tax rate could increase for other taxpayers in the district.

Because this analysis is focused on existing conditions, a detailed evaluation of prospective effects on levy dollar amounts versus dollar rates as might be associated with prospective changes is not directly addressed. However, as is detailed later in this report, there is not a direct connection between ARL zoning and current use valued properties, so detailed projections could be subject to a wide margin of variability in outcome.

Fiscal Impact Analysis Purpose

As defined by the scope of services with Pierce County, this fiscal analysis is focused on:

- Tax base and revenues associated with the current use valuation program versus revenue potentially generated in the absence of current use valuation

- Determination of the extent of the difference with and without current use valuation – and identification of taxing jurisdictions most affected
- Evaluation based on current conditions rather than detailed consideration of potential changes to Pierce County ARL Comprehensive Plan and zoning designations.
- Shaping of methodology as consistent with the most comprehensive, readily available data set from the Pierce County assessor’s office

In effect, this fiscal analysis provides a set of baseline information useful to understanding current conditions assessment against which prospective policy options might be evaluated.

Revenue Analysis Methodology

As summarized above, this fiscal impact analysis addresses current property tax revenue impacts associated with ARL and/or current use assessed properties – focused on taxing jurisdictions associated with the largest current use fiscal impacts. Pivotal elements of the assessment methodology include:

- Distinguishing current use designation for property taxation versus ARL zoning
- Description of the current use valuation mechanism
- County-wide analysis via GIS data runs
- Assessor’s data fields used
- Tax rate application to assess current use impacts

Each of these methodology topics is considered, in turn.

Distinguishing Current Use for Property Taxation vs ARL Zoning

At the outset of this analysis, it is useful to distinguish between properties with current use tax treatment vis-a-vis properties zoned for ARL use. There can be confusion of terms because these are not one and the same:

- **Current Use Classification** – is the result of Washington State’s Open Space Taxation Act *(RCW 84.34), enacted in 1970 allowing open space, farm and agricultural, and timber land to be valued for property tax purposes based on their current use rather than their prospective highest and best use (for example, if converted from farmland to residential development).
- **Agricultural Resource Land (ARL)** – comprises a land use/zoning designation as consistent with Pierce County and local jurisdiction comprehensive plans together with associated zoning ordinances (RCW 36.70A.170).

While many properties that are valued for special lowered current use property taxes are also zoned ARL, this is not necessarily the case. There are properties in ag-use benefitting from current use valuation (with reduced property taxes) which have a non-ARL zoning designation. Conversely, there are parcels that have ARL zoning but do not receive current use valuation treatment.

Current use valuation is predicated on owner applications pursuant to Washington State Department of Revenue stipulated criteria that are similar to but distinct from those of ARL zoning (as detailed by

Appendix A to this memorandum). Application for current use valuation of farm and agricultural land may be made by the property owner or vendee, as submitted to the Pierce County Assessor's office.

The County may establish a public benefit rating system (PBRs) to evaluate requests for open space designation. In reviewing an application, the Assessor may also "require applicants to provide data regarding the use of the land, including, but not limited to, the productivity of typical crops, sales receipts, federal income tax returns, other related income and expense data, and any other information relevant to the application."

A five-member committee representing the active farming community serves in an advisory capacity to the Assessor in implementing DOR assessment guidelines. Application denials may be appealed to the County Board of Equalization.

Current use valued land continues in its classification until a request for removal is made by the owner, the use of land no longer complies, a sale or transfer is made to an owner that causes land to be exempt from property taxes, or the ownership changes and the new owner does not sign a Notice of Continuance. Additional tax, interest, and penalties will apply if the land is removed in a manner not in compliance with statutory exceptions.

Current Use Valuation Mechanism

Per DOR guidelines, the County Assessor is required to maintain two values for each parcel that is classified:

The first is the value that would be placed on the land if it was not classified. This is commonly referred to as the "fair market value." The second value is the current use land value based on its current use, not highest and best use, as classified by the granting authority.

Open space land located within a county that has adopted a public benefit rating system will be valued according to the criteria of the rating system.

In the absence of a rating system, the per acre value can be no less than the lowest per acre value of classified farm and agricultural land in the county.

In determining the current use value of farm and agricultural land, the assessor considers the earning or productive capacity of comparable lands from crops grown most typically in the area averaged over not less than five years. This earning or productive capacity is the "net cash rental" and is capitalized by a "rate of interest" charged on long term loans secured by a mortgage on farm or agricultural land plus a component for property taxes.

Source: Washington State Department of Revenue, *Open Space Taxation Act*, June 2014.

County-Wide Analysis via GIS Data Runs

To conduct this evaluation, parcel-based geographic information system (GIS) and Pierce County assessor data has been compiled for four groupings of Pierce County properties (tax parcels).

- **All ARL designated properties** – receiving reduced current use valuation
- **All ARL designated properties** – whether receiving current use valuation or not
- **All non-ARL properties** – receiving reduced current use value for ag-use

- **All properties in Pierce County** – as summary totals by tax code area (TCA)

Assessor's Data Fields Used

For each parcel, publicly available information from the Pierce County Assessor-Treasurer's Office has been used to provide the following information by tax parcel:

- **Tax Code Area (TCA)** – covering 152 sub-county geographic areas, each with its own combination of local jurisdiction taxes levied on real property – including the state of Washington, city and county governments, port, flood control, roads, EMS, school, fire, rural library, parks and other districts with regular operating levels and/or bonded indebtedness
- **Site Area** (in acres) – using Assessor provided (whole parcel) acreage data
- **Assessed Land Value** – as the tax assessor's estimate of highest and best use market value.
- **Assessed Improvements** – for parcels with structures or other improvements to the land (and including tax parcels on current use valued land but with structures excluded from current use valuation).
- **Assessed Total** – equaling the sum of assessed land and assessed improvements values.
- **Current Use Land Value** – reflecting *the lower* of land value under highest and best use market value (without current use valuation reductions) versus current/special use value (as applicable for agricultural use).
- **Value on Which Property is Taxed** – as the sum of assessed improvements and the lesser of assessed land value or current use land value.

Tax Rate Application to Assess Current Use Impacts

Current 2016 tax rates are applied to the Tax Code Areas (TCAs) in Pierce County that have current use (CU) designated agricultural lands – a portion of which has ARL zoning with the remainder subject to other zoning designations. Calculations are made to estimate current property taxes by jurisdiction as compared with potential property taxes that might be realized in the absence of current use valuation.

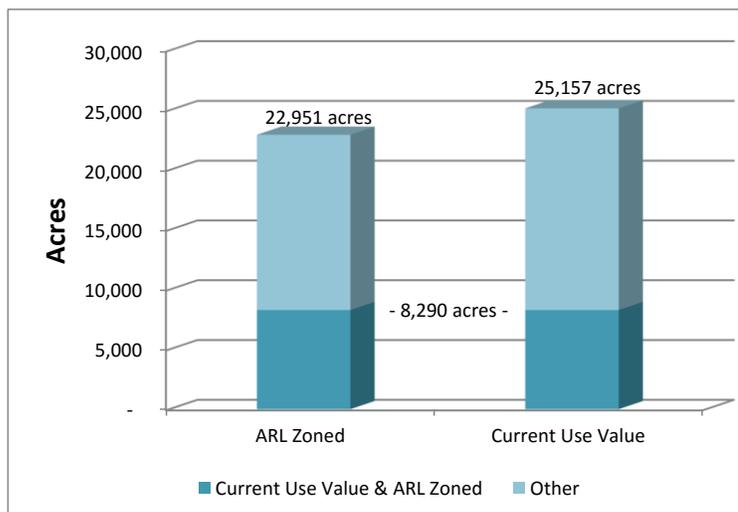
For school districts and other jurisdictions with taxes levied on a maximum dollar amount, no specific estimated is made with this analysis for the effect that added tax revenue might have on reducing tax rates – with the potential effect of reducing taxes paid by properties without current use designation. For taxing jurisdictions where current use valued properties represent a relatively minor share of total district valuation (e.g., less than 1% of total assessed value for the affected Pierce County school districts), this adjustment in tax rates would also be relatively minor. As indicated by the analysis which follows, this appears to be the case for nearly all of the affected taxing jurisdictions considered.

ARL & Current Use Lands In Pierce County

As summarized by the following chart and graphic, Assessor and GIS datasets indicate that there are just under 23,000 acres of ARL-designated properties in Pierce County. By comparison, the total land area associated with farm and ag-related current use (or reduced) valuation is greater than ARL designation at over 25,000 acres.

Pierce County ARL & Current Use Lands Distribution

ARL / Current Use Categorization	Area (Acres)
ARL-Zoned Properties	
Current Use Valuation	8,290
No Current Use Valuation	14,661
Total ARL Designated	22,951
Farm-Ag Current Use Properties	
On ARL Designated Lands	8,290
On Non ARL Zoned Lands	16,867
Total Current Use Lands	25,157



Source: Flo Analytics and E. D. Hovee & Company utilizing Pierce County parcel-based Assessor-Treasurer and GIS datasets.

A total of 8,290 acres are ARL-zoned and receiving reduced valuation for current use. These 8,290 acres account for only 36% of ARL-zoned lands and 33% of current use designated properties county-wide.

In effect, the majority of ARL designated lands in Pierce County are not receiving reduced valuation property tax treatment. And the majority of properties that are receiving favorable farm and ag-related property tax benefits are not on ARL-zoned lands.

Geographic Distribution of ARL & Current Use Lands

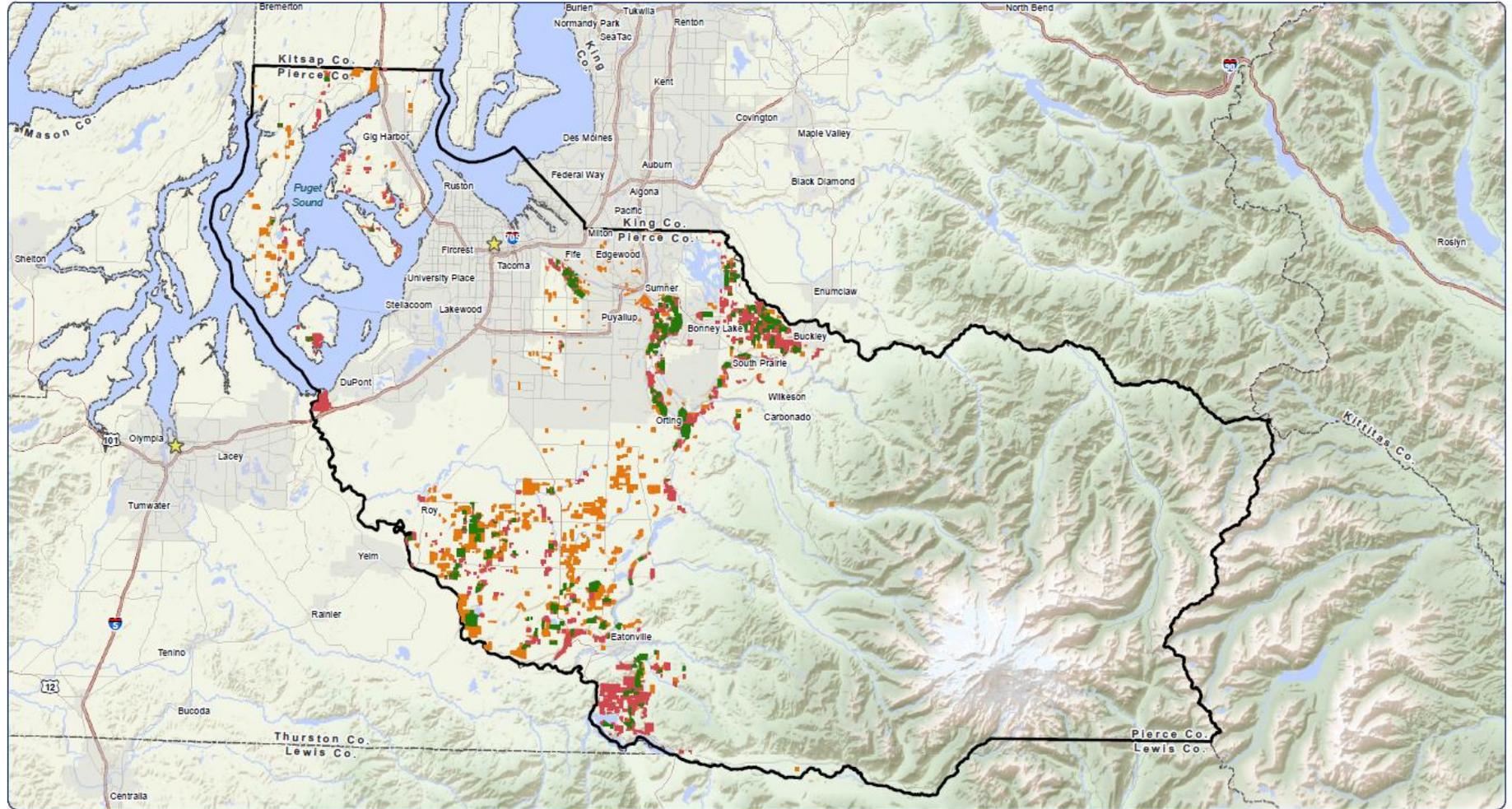
As depicted by the map on the following page, the geographic distribution of ARL-designated and current use valued lands distinguishes between:

- ARL zoned properties receiving current ag use valuation (371 parcels / 8,290 acres)
- ARL zoned properties not receiving current ag use valuation (1,131 parcels / 14,661 acres)
- Non-ARL zoned properties receiving current use valuation (946 parcels / 16,867 acres)

These three categories of properties are fairly mixed – especially south and east of Tacoma. The peninsula area (on the west side of Puget Sound) contains a relatively high proportion of non-ARL zoned properties that are subject to current ag use valuation – as does the area in southeast Pierce County situated in a roughly triangular pattern between Roy, Orting and Eatonville.

Of the ARL-zoned properties, there is a greater proportion of land receiving current use valuation tax treatment in the area extending from near Fife/Puyallup to Orting and Buckley. ARL-zoned lands not receiving current ag use valuation tend to be located at peripheral edges of the county (near Buckley, southeast of Eatonville, south of Dupont, and scattered around the peninsula).

Pierce County Tax Parcels - Valuation Summaries



- ARL Zoned (2015) & Receiving Reduced Current Ag Use Valuation (371 Parcels | 8,290 Acres)
- ARL Zoned (2015) & Not Receiving Reduced Current Ag Use Valuation (1,131 Parcels | 14,661 Acres)
- Non-ARL Zoned (2015) & Receiving Reduced Current Ag Use Valuation (946 Parcels | 16,867 Acres)

Notes: Parcel qualifies (TaxParcelType IN ('Base Parcel', 'Tax Purpose Only') AND SubtypeCD = 0) AND (ZONING <=> 'ARL') AND (Landuse_Description <=> 'CU FARM & AGRI RCW 84.34 CURRENT USE')

Source data provided by Pierce County. Dataset names: tax_parcels_04_27_2016 and Zoning_2015. Acres calculated using Land_Acres field.

Valuation of ARL & Current Use Lands

As is the case statewide, property in Pierce County is valued by county assessment offices in terms of assessed valuation and taxable valuation. Assessed valuation reflects the market value of properties as determined by the county assessor’s office. Taxable valuation equals assessed valuation *minus* exempt property or other deductions.

For example, publicly owned property typically receives a 100% exemption, resulting in a taxable valuation of zero. As described earlier in this report, land in farm and agricultural land may be valued (pursuant to RCW 84.34) at current value for agricultural use rather than for market value. Improvements (as for building structures) receive no deduction from assessed valuation.

The extent of the valuation reduction varies based on a property-by-property assessment. County-wide, properties that have obtained farm and ag-related current use valuation experience an average taxable valuation that is approximately 50% that of assessed valuation.

County-Wide Valuation of ARL & Current Use Lands

A summary statement of assessed versus taxable valuations is provided by the following chart. The chart distinguishes between ARL-zoned properties and lands receiving current use valuation for farm and agricultural purposes. Taxable valuation is less than assessed valuation for two reasons:

- Reductions for farm and ag-related current use valuation (noted as “w/CU lands”)
- Cumulative deductions that also cover other value offsets – ranging from senior discounts to public and tribal land exemptions (noted as “w/All Deducts”)

Pierce County ARL & Current Use Lands Summary

ARL / Current Use Categorization	Assessed Valuation	Taxable Valuation	
		w/CU Lands	w/All Deducts
ARL-Zoned Properties			
Current Use (CU) Valuation	\$116,662,900	\$57,621,710	\$57,621,710
No Current Use Valuation	\$329,020,500	\$277,961,832	\$237,051,889
Total ARL Designated	\$445,683,400	\$335,583,542	\$294,673,599
Value Reduction		\$59,041,190	\$151,009,801
Farm-Ag Current Use (CU) Properties			
On ARL Designated Lands	\$116,662,900	\$57,621,710	\$57,621,710
On Non ARL Zoned Lands	\$236,730,700	\$121,595,670	\$121,595,670
Total Current Use (CU) Lands	\$353,393,600	\$179,217,380	\$179,217,380
Value Reduction		\$174,176,220	\$174,176,220

Source: Flo Analytics and E. D. Hovee & Company utilizing Pierce County parcel-based Assessor-Treasurer and GIS datasets.

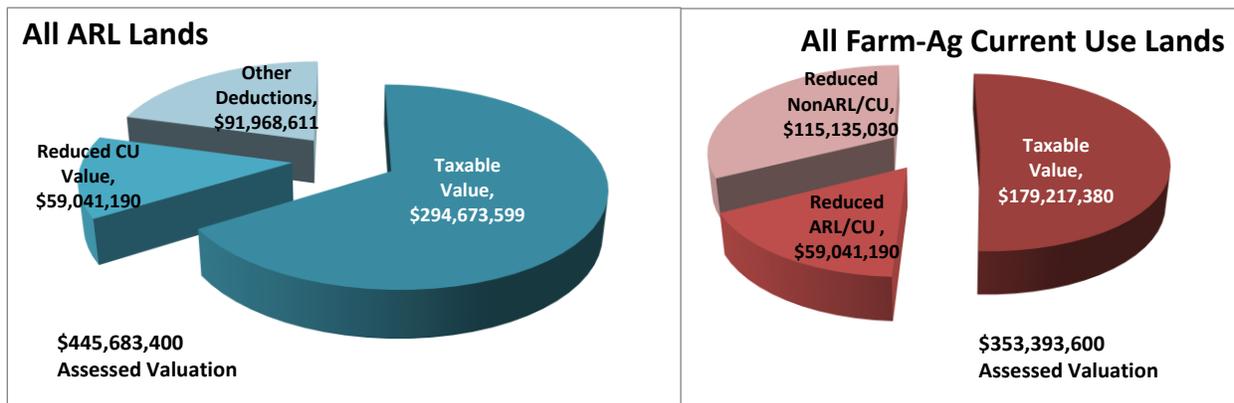
County-wide, ARL zoned properties comprise a total assessed valuation estimated at \$445 million while the assessed valuation of farm-ag current use designated lands are estimated at \$353 million.

Taxable Valuation

The relationship between taxable and assessed valuation is further depicted by the pie charts below, with summary observations noted as follows:

- As noted, **ARL properties** have an assessed valuation of over \$446 million. The effect of current use valuation and other non-ag related deductions for a number of ARL-zoned lands is to reduce the valuation on which taxes are collected to less than \$295 million – a \$151 million reduction from tax assessed valuation. Of this reduction, \$59 million is related to ag-current use (CU) valuation and just under \$92 million to other non-ag related property valuation deductions and exemptions (as for public lands, tribal lands, public utilities, non-profit facilities, etc.).
- For all farm and ag-related properties receiving **current use valuation**, assessed valuation (prior to reduction) is \$353 million. The effect of current use valuation is taxable valuation that approximates \$179 million – a \$174 million reduction from tax assessed valuation. And of the \$174 million, approximately \$59 million is for properties with ARL designation and \$115 million for properties that are not ARL zoned but receiving reduced CU valuation.

Farm-Ag Current Use Effects Relative to Assessed Valuation



Source: E. D. Hovee & Company utilizing Pierce County parcel-based Assessor-Treasurer and GIS datasets.

As depicted by these two graphs, the extent of the impact on taxable valuation is less for all ARL-zoned lands because only 36% of ARL lands are receiving a reduced value via current use valuation. By comparison and by definition, virtually 100% of all current use valued lands (whether on ARL zoned properties or not) are receiving a reduced property valuation by participating in the legislatively authorized Open Space Taxation Act (RCW 84.34) program.

To summarize, CU designated land could show up in virtually any urban or rural zoning classification – provided that it meets the 5+ acre, farm income and other criteria of RCW 84.84 (provided as an Appendix to this report). State statute makes virtually no mention of comprehensive plan or zoning designations. As noted in succeeding sections of this report, there are 11 incorporated communities in Pierce County that have some land designated CU for reduced property taxation – though all at less than 1% of each jurisdiction’s assessed valuation. None of this urban CU valued land is zoned ARL.

Distribution of ARL and Current Use Lands by Tax Jurisdiction

Jurisdictions in Pierce County that have property tax authority include the State of Washington (for public schools), Pierce County, cities and towns, county roads (in unincorporated areas), school districts, fire and EMS districts, port, flood control, and parks districts. Not all of these types of taxing jurisdictions are represented across all areas of the county; property tax rates also vary between different providers of the same public service (as between school or fire districts).

There are 152 distinct Tax Code Areas (TCAs) covering the geography of Pierce County. Each TCA represents a unique mix of specific taxing jurisdictions and associated tax rates. Of the 152 TCAs, 59 encompass properties that have ARL-zoning and/or farm and ag-related current use valuation.

ARL/CU Lands as a Share of Pierce County Land Area and Valuation

The 22,951 acres of ARL-designated lands represent 3.4% of the nearly 672,100 acres encompassed by Pierce County's 152 TCAs. The 25,157 acres of farm-ag current use valued land constitute a somewhat greater 3.7% share of the county's land base.

Due to lower values typically associated with rural area and agricultural lands, ARL and CU properties constitute an even smaller percentage of the County's assessed and taxable valuation. ARL properties in Pierce County have an averaged tax assessed value of \$19,400 per acre; all CU properties come in less at about \$9,400 per acre. By comparison, the average assessed value for all tax parcels (developed and otherwise) throughout Pierce County approximates \$130,000 per acre.

In effect, ARL-designated parcels comprise 0.5% of the assessed valuation and 0.4% of the taxable valuation of all Pierce County TCAs. Current use designated lands are 0.4% and 0.2% of county-wide assessed and taxable valuation, respectively.

While the valuation effects of ARL/CU lands are relatively minor when considered county-wide, the effects can be greater for at least some taxing jurisdictions that cover smaller geographic subareas of the county – especially school and fire/EMS districts serving rural areas of Pierce County. Detailed estimates of school and fire district valuations are provided by Appendix B to the memorandum. What follows are summary highlights of this analysis.

ARL/CU Property Valuation Significance for Affected School Districts

Of the 17 school districts that levy property taxes in Pierce County, 14 districts include ARL-zoned and/or farm-ag CU properties. Taken together, these taxing districts account for a total combined assessed valuation of \$60.6 billion.

Of this amount, 0.7% of is represented by ARL-zoned properties and 0.6% for CU properties. Valuation reductions associated with the current use (CU) program represent 0.1% of the total assessed value of all ARL-zoned properties and 0.3% of all CU properties whether ARL-zoned or not.

District-specific notes include the following:

- The White River School District has \$115 million of assessed valuation with **ARL-zoned** properties – the largest ARL assessed value of any district. This comprises 4.5% of the

School District's total assessed value of approximately \$2.6 billion. The share of assessed valuation accounted for by ARL-zoned properties ranges from 0.2% for Steilacoom to 4.7% for the portion of the Yelm district in Pierce County.

- In terms of **all farm-ag CU** property, the Eatonville School District has close to \$69 million of CU assessed valuation – representing 4.60% of the district's total assessed valuation of \$1.5 billion. The share of assessed valuation accounted for by CU properties ranges from 0.1% with the Clover Park district to 5.9% with the portion of the Yelm School District situated in Pierce County.

ARL/CU Property Valuation Significance for Affected Fire Districts

The results vary more widely for the 17 fire districts that encompass ALR and/or CU lands within their district boundaries. As with the school districts, the combined assessed valuation represented by the affected TCAs is approximately \$60.6 billion. And as with the school districts, an estimated 0.7% of combined fire/EMS assessed valuation is represented by the ARL-zoned properties and 0.6% for CU properties. Valuation reductions associated with the CU program account for 0.1% of the total assessed value of all ARL-zoned properties and 0.3% of all CU properties whether ARL-zoned or not.

However, for some fire districts the effect of farm-ag CU valuation is substantially more pronounced than for others:

- In dollar terms, The East Pierce Fire District (FPD 22) has nearly \$190 million of assessed valuation comprised of **ARL-zoned properties** – most of any fire district. However, this represents less than 2% of district-wide total assessed valuation of \$10.7 billion. The share of assessed valuation accounted for by ARL-zoned properties ranges from nothing for some fire districts to 11.2%-15.5% for Ashford Elbe (FPD/EMS 23 – with two TCAs) and to 24.4% of assessed valuation of the Riverside district (FPD 14).
- In terms of **all farm-ag CU** property, the South Pierce Fire District (FPD 17) represents close to \$101 million of assessed valuation with CU designation – accounting for 6.2% of total district valuation assessed approximating \$1.6 billion. As a percentage of assessed valuation, the districts with the highest proportions of ARL/CU property valuation are Ashford Elbe EMS, Riverside FPD, and South Pierce EMS (EMS F17) (all in the range of 8-12% of assessed valuation). With the remainder of the other fire districts, no district has CU valuation that exceeds 3% of the district's total assessed valuation.

ARL/CU Property Valuation Significance for Pierce County and Cities

GIS and Assessor's data indicates that there are no cities in Pierce County that have valuation associated with **ARL-zoned properties**. Pierce County's road fund does draw on ARL-zoned land for tax base – representing \$270 million (or 0.8%) of a total county-wide assessed valuation of \$33 billion.

When considered in terms of ag-farm CU valued properties, there are 11 cities/towns in Pierce County that have CU valued property, albeit with none on ARL-zoned property. The CU portion of assessed value for all of these incorporated communities is well below 1% of assessed value – with Pacific the highest at 0.7%. For Pierce County roads, CU valued property accounts for 0.7% of assessed valuation for the unincorporated portion of the county.

Property Tax Associated with ARL & Current Use Lands

This analysis also addresses property tax revenues for farm-ag CU valued properties for affected jurisdictions. Summary property tax information by jurisdiction type together with more detailed estimates for school and fire districts is provided by Appendix B to this memorandum.

The focus is on CU valued properties as they are the only ones for which fiscal impacts might be experienced as a result of potential changes to the ARL program. There is no direct link between ARL zoning and CU tax exemption. Property tax impacts are differentiated here between CU properties that are ARL-zoned versus non-ARL taxed properties for the purpose of illustrating this disconnect.

Current Taxes and CU Impact

Based on taxable values, the properties which receive farm-ag CU valuation throughout Pierce County account for an estimated \$2.6 million in annual tax revenues to benefited taxing jurisdictions. Overall, about one-third (33%) of this revenue is generated from ARL-designated properties with 67% from non ARL lands.

If properties were to be taxed at assessed values (i.e., without the CU reduction), the total tax revenue conceivably could approach close to double the current amount (or \$5.1 million per year). As noted, ARL-zoned properties would account for about one-third of the added potential if properties were to be assessed at full assessed value. The other two-thirds would rest with non-ARL properties which likely would not be substantially affected (from a fiscal perspective) by changes in the current ARL program.

Distribution of Current Tax Revenues

The \$2.6 million in current annual CU-related tax revenues includes:

- \$1,051,000 to school districts (41%)
- \$400,000 to the State of Washington (16% of the total)
- \$340,000 to cities, towns and county roads (13%)
- \$296,000 in fire district or fire/EMS funding (11%)
- \$256,000 to Pierce County (10%)
- \$86,000 in EMS funding (3%)
- \$89,000 to rural libraries (3%)
- \$32,000 in Port funding (1%)
- \$18,000 in flood control (1%)
- \$10,000 in park funding (less than 1%)

School and Fire District Impacts

When considered by school district, the single largest recipient currently of the combined \$1.05 million in property tax revenues is the Bethel School District at an estimated \$248,000 per year – followed by Eatonville at \$201,000 and White River at \$123,000. The other 11 school districts receive CU-related revenues ranging from about \$3,000 to just under \$100,000 per district annually.

When viewed by fire/EMS district, the single largest beneficiary currently is the South Pierce District (FPD 17) at \$100,000 in CU-related property tax revenue per year. Another 12 districts currently receive CU-related revenues ranging from less than \$1,000 to just over \$50,000 per district annually.

Summary Implications

While this memorandum is not intended to address ARL-related policy alternatives, several overall conclusions can be drawn from the fiscal analysis that may be useful in considering alternative approaches to preserve and protect productive farmland in Pierce County:

- There is no direct connection between ARL-zoning and the RCW 84.34 current use (CU) process for farm and agricultural use. While administered by the County, Comprehensive Plan criteria for CU valuation are not directly affected by comprehensive plan and zoning designations.
- The lack of any direct linkage between ARL-zoning and CU valuation is highlighted by the observation that about only one-third of CU valued land occurs on ARL-zoned land – with two-thirds on a variety of other zoned properties deemed to be in farm and agricultural use by the Pierce County Assessor-Treasurer’s office.
- The assessed valuation that CU classified properties represents are a relatively small (generally less than 1%) share of the assessed valuation of taxing jurisdictions encompassed by Pierce County’s ARL-zoned and/or CU valued lands. Even if taxable values were to double to approach assessed values, the tax revenue impact would be relatively minor as a proportion of existing tax jurisdiction revenues. Exceptions are noted for a limited number of fire/EMS districts for which CU valuation is in the range of 8-12% of district valuation.
- The generally limited impact that CU valuation has on Pierce County’s affected taxing jurisdictions (and no impacts directly from ARL) means that ARL or other policy alternatives may focus on policy or planning objectives for preservation and protection of Pierce County farmland – with fiscal effects as a lesser consideration (except for a small number of relatively impacted fire/EMS districts as noted above).
- Longer term over the course of a 20-year GMA planning horizon, ARL zoning coupled with other incentives can be expected to play a significant role in influencing whether and to what degree agricultural uses are maintained and/or expanded in Pierce County. Because CU valuation does substantially affect property taxes for the individual ag-land owner, considering that tax exemption can continue to serve an important role in shaping the attractiveness of continued investment in agriculture both now and in years to come.

E. D. Hovee & Company, LLC appreciates the opportunity to provide this fiscal impact analysis on behalf of Barney & Worth, Inc. and Pierce County and is prepared to address questions regarding any aspect of this memorandum. Clarifications and revisions may be made to this draft to address comments received.

Appendix A: Farm & Agricultural Land Defined for Current Use Valuation

Based on the Open Space Taxation Act of 2014 (RCW 84.34), the Washington State Department of Revenue has provided the following definitions for what is determined to be farm and agricultural land for purposes of current use valuation.

1. Any parcel of land that is 20 or more acres, or multiple parcels of land that are contiguous and total 20 or more acres, and are:
 - a. Devoted primarily to the production of livestock or agricultural commodities for commercial purposes.
 - b. Enrolled in the federal conservation reserve program (CRP) or its successor administered by the United States Department of Agriculture.
 - c. Other commercial agricultural activities established under chapter 458-30 WAC.
2. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has produced a gross income equivalent to:
 - a. Prior to January 1, 1993, \$100 or more per acre per year for three of the five calendar years preceding the date of application for classification.
 - b. On or after January 1, 1993, \$200 or more per acre per year for three of the five calendar years preceding the date of application for classification.
3. Any parcel of land that is five acres or more but less than 20 acres, is devoted primarily to agricultural uses, and has standing crops with an expectation of harvest within:
 - a. Seven years and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
 - b. Fifteen years for short rotation hardwoods and a demonstrable investment in the production of those crops equivalent to \$100 or more per acre in the current or previous calendar year.
4. For parcels of land five acres or more but less than 20 acres, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs.
5. Any parcel of land less than five acres devoted primarily to agricultural uses and has produced a gross income of:
 - a. Prior to January 1, 1993, \$1,000 or more per year for three of the five calendar years preceding the date of application for classification.
 - b. On or after January 1, 1993, \$1,500 or more per year for three of the five calendar years preceding the date of application for classification.
6. "Farm and agricultural land" also includes any of the following:
 - a. Incidental uses compatible with agricultural purposes, including wetland preservation, provided such use does not exceed 20 percent of the classified land.
 - b. Land on which appurtenances necessary for production, preparation, or sale of agricultural products exist in conjunction with the lands producing such products.

- c. Any non-contiguous parcel one to five acres, that is an integral part of the farming operations.
- d. Land on which housing for employees or the principal place of residence of the farm operator or owner is sited provided the use of the housing or residence is integral to the use of the classified land for agricultural purposes, the housing or residence is on or contiguous to the classified land, and the classified land is 20 or more acres.
- e. Land that is used primarily for equestrian-related activities for which a charge is made, including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed. Depending on the number of classified acres, the land may be subject to minimum gross income requirements.
- f. Land that is primarily used for commercial horticultural purposes, including growing seedlings, trees, shrubs, vines, fruits, vegetables, flowers, herbs, and other plants in containers, whether under a structure or not. For additional criteria regarding this use, please refer to RCW 84.34.020(2)(h).

Appendix B: Supplemental Data Tables

Valuations for ARL/CU Affected School & Fire Districts

School District		Total District		All ARL-Zoned Properties		
		Assessed Value	Assessed	Taxable	CU Reduction	Other Deducts
1	Steilacoom	\$2,848,413,677	\$6,316,500	\$3,341,047	\$271,313	\$2,704,140
3	Puyallup	\$12,950,050,436	\$43,572,200	\$10,126,658	\$4,456,022	\$28,989,520
19	Carbonado	\$120,446,500	\$350,200	\$350,200	\$0	\$0
320	Sumner	\$6,021,338,800	\$68,234,200	\$29,956,339	\$16,035,353	\$22,242,508
343	Dieringer	\$1,636,603,500	\$21,264,800	\$15,366,866	\$5,175,723	\$722,211
344	Orting	\$1,202,806,100	\$38,000,400	\$26,970,135	\$6,248,644	\$4,781,621
400	Clover Park	\$5,343,537,255	\$0	\$0	\$0	\$0
401	Peninsula	\$10,326,457,551	\$41,690,400	\$39,089,530	\$806,637	\$1,794,233
402	Franklin Pierce	\$3,434,688,392	\$1,043,700	\$874,457	\$169,243	\$0
403	Bethel	\$9,291,630,533	\$26,967,900	\$22,557,784	\$2,748,349	\$1,661,767
404	Eatonville	\$1,481,098,800	\$62,024,500	\$44,055,127	\$8,823,012	\$9,146,361
416	White River	\$2,566,213,222	\$115,285,500	\$84,141,450	\$11,790,038	\$19,354,012
417	Fife	\$2,948,936,000	\$0	\$0	\$0	\$0
2J	Yelm	\$445,493,300	\$20,933,100	\$17,844,006	\$2,516,856	\$572,238
Total All Districts		\$60,617,714,066	\$445,683,400	\$294,673,599	\$59,041,190	\$91,968,611

Fire District		Total District		All ARL-Zoned Properties		
		Assessed Value	Assessed	Taxable	CU Reduction	Other Deducts
EMS F17	South Pierce	\$181,247,100	\$10,247,300	\$4,052,676	\$3,343,360	\$2,851,264
EMS F18	Orting	\$12,339,700	\$561,000	\$177,960	\$23,640	\$359,400
EMS F22	East Pierce	\$100,637,700	\$3,058,700	\$1,662,804	\$694,567	\$701,329
EMS F23	Ashford Elbe	\$21,671,000	\$3,352,400	\$1,729,540	\$1,067,508	\$555,352
FPD 14	Riverside	\$176,036,700	\$42,944,700	\$10,019,496	\$3,935,684	\$28,989,520
FPD 16	Key Peninsula	\$2,057,067,144	\$9,343,900	\$8,543,181	\$474,351	\$326,368
FPD 17	South Pierce	\$1,625,512,008	\$63,061,600	\$49,987,161	\$9,109,234	\$3,965,205
FPD 18	Orting	\$1,196,162,300	\$49,392,400	\$34,054,836	\$9,670,123	\$5,667,441
FPD 21	Graham	\$5,282,642,125	\$12,531,200	\$11,154,569	\$478,615	\$898,016
FPD 22	East Pierce	\$10,734,855,822	\$189,625,100	\$120,492,404	\$28,760,514	\$40,372,182
FPD 23	Ashford Elbe	\$170,878,800	\$19,148,300	\$16,342,661	\$0	\$2,805,639
FPD 27	Anderson Island	\$255,294,000	\$2,195,700	\$1,412,347	\$271,313	\$512,040
FPD 3	West Pierce	\$9,012,033,400	\$0	\$0	\$0	\$0
FPD 5	Gig Harbor	\$8,269,390,407	\$32,346,500	\$30,546,349	\$332,286	\$1,467,865
FPD 6	Central Pierce	\$18,433,140,363	\$1,482,800	\$976,454	\$506,346	\$0
FPD10	Fife	\$2,280,336,720	\$0	\$0	\$0	\$0
VRFA	Valley Regional	\$744,651,800	\$0	\$0	\$0	\$0
None	No Fire District	NA	\$6,391,800	\$3,521,161	\$373,649	\$2,496,990
Total All Districts		\$60,553,897,089	\$445,683,400	\$294,673,599	\$59,041,190	\$91,968,611

Source: E. D. Hovee & Company utilizing Pierce County parcel-based Assessor-Treasurer and GIS datasets.

Summary Annual Tax Distribution for ARL/CU Properties by Type of Taxing Jurisdiction

Category	Total	State	County	Port	Flood Control	City/ County Road	EMS	Schools	Rural Library	Park	FPD/ EMS
ARL Current Use Properties											
@ Assessed Valuation	\$1,712,921	\$260,616	\$166,837	\$21,314	\$11,666	\$222,847	\$54,697	\$731,609	\$58,331	\$1,268	\$183,735
less Taxable Value	\$847,223	\$128,723	\$82,404	\$10,527	\$5,762	\$110,068	\$27,169	\$359,872	\$28,811	\$745	\$93,144
<i>equals</i> Difference	\$865,697	\$131,894	\$84,434	\$10,786	\$5,904	\$112,779	\$27,528	\$371,737	\$29,521	\$523	\$90,592
NonARL Current Use Properties											
@ Assessed Valuation	\$3,354,287	\$528,839	\$338,544	\$43,249	\$23,673	\$444,704	\$113,232	\$1,356,486	\$116,187	\$16,909	\$372,464
less Taxable Value	\$1,731,422	\$271,636	\$173,892	\$22,215	\$12,160	\$229,314	\$58,682	\$690,707	\$60,207	\$9,717	\$202,894
<i>equals</i> Difference	\$1,622,865	\$257,203	\$164,652	\$21,034	\$11,514	\$215,391	\$54,550	\$665,779	\$55,980	\$7,192	\$169,570
Total Current Use Properties											
@ Assessed Valuation	\$5,067,208	\$789,456	\$505,381	\$64,563	\$35,339	\$667,551	\$167,930	\$2,088,095	\$174,518	\$18,177	\$556,199
less Taxable Value	\$2,578,646	\$400,359	\$256,295	\$32,742	\$17,922	\$339,381	\$85,851	\$1,050,578	\$89,018	\$10,462	\$296,038
<i>equals</i> Difference	\$2,488,563	\$389,097	\$249,086	\$31,821	\$17,418	\$328,170	\$82,079	\$1,037,516	\$85,500	\$7,715	\$260,161

Source: E. D. Hovee & Company utilizing Pierce County parcel-based Assessor-Treasurer and GIS datasets.

Estimated Current Annual Property Tax Revenues for Affected School & Fire Districts

School District		Property Tax @ Taxable Value		
		ARL Current Use	Non-ARL Current Use	Subtotal Effect
1	Steilacoom	\$1,695	\$1,116	\$2,811
3	Puyallup	\$29,211	\$69,951	\$99,162
19	Carbonado	\$0	\$1,677	\$1,677
320	Sumner	\$58,649	\$9,818	\$68,467
343	Dieringer	\$30,959	\$7,972	\$38,931
344	Orting	\$38,024	\$39,249	\$77,274
400	Clover Park	\$0	\$10,891	\$10,891
401	Peninsula	\$3,228	\$46,330	\$49,558
402	Franklin Pierce	\$1,788	\$26,886	\$28,675
403	Bethel	\$25,263	\$222,394	\$247,657
404	Eatonville	\$46,752	\$154,581	\$201,333
416	White River	\$75,524	\$47,570	\$123,094
417	Fife	\$0	\$2,635	\$2,635
2J	Yelm	\$48,779	\$49,636	\$98,416
Total All Districts		\$359,872	\$690,707	\$1,050,578

Fire District		Property Tax @ Taxable Value		
		ARL Current Use	Non-ARL Current Use	Subtotal Effect
EMS F17	South Pierce	\$0	\$0	\$0
EMS F18	Orting	\$0	\$0	\$0
EMS F22	East Pierce	\$0	\$0	\$0
EMS F23	Ashford Elbe	\$0	\$0	\$0
FPD 14	Riverside	\$10,514	\$7,095	\$17,609
FPD 16	Key Peninsula	\$1,689	\$19,714	\$21,403
FPD 17	South Pierce	\$28,099	\$71,930	\$100,029
FPD 18	Orting	\$17,862	\$11,353	\$29,215
FPD 21	Graham	\$522	\$43,496	\$44,018
FPD 22	East Pierce	\$32,980	\$19,352	\$52,332
FPD 23	Ashford Elbe	\$0	\$418	\$418
FPD 27	Anderson Island	\$659	\$434	\$1,093
FPD 3	West Pierce	\$0	\$5,870	\$5,870
FPD 5	Gig Harbor	\$462	\$10,816	\$11,278
FPD 6	Central Pierce	\$356	\$12,091	\$12,447
FPD10	Fife	\$0	\$170	\$170
VRFA	Valley Regional	\$0	\$155	\$155
None	No Fire District	\$0	\$0	\$0
Total All Districts		\$93,144	\$202,894	\$296,038

Source: E. D. Hovee & Company utilizing Pierce County parcel-based Assessor-Treasurer and GIS datasets.

Appendix C: Exemption Definitions

Code	Name	Description
1HOME	Home Improvement	Home Improvement
2HIST	Historical Designation	Historical Designation
500LS	Less than \$500 Market Value	Less than \$500 Market Value
COOP	Co-Op	Co-Op
DOR	DoR Institutional	DoR Institutional
DPA	Destroyed Property Abatement	Destroyed Property Abatement
EX0	0-Unknown	0-Unknown, save until county has description
EX1	County Owned Property	County Owned Parks, Roads, etc.
EX2	Municipal Corp and Misc. Taxing Districts	Cities or Towns owned properties. Ports, Parks, Roads, Tacoma Housing Authority. Also FPDs, Pierce C
EX3	State of Washington	State Highways, State Forest Lands, DOR, DNR-State Parks and Rec areas, State Colleges.
EX4	USA - Federal Land and Buildings	Federal Land and Buildings
EX5	Non-Profit Church Property	Churches, church camps, parsonage, convents and grounds, cemeteries
EX6	Rehabilitative Social Services	Character building, rehabilitative social services, Veteran and relief, non-sectarian. (Granges, Pub
EX7	Non-Profit Caregivers, Libraries	Libraries, orphanages, day care centers, nursing homes, hospitals
EX8	Non-Profit Schools, Colleges	Schools, colleges (non-profit), (PLU, UPS) or private schools
EX9	Non-Profit Misc. Organizations	Non-profit water companies, art, scientific and historical collections, human societies, private
EXA	Public Utility - Transportation	Public Utility - Transportation
EXB	Public Utility - Communications	Public Utility - Communications
EXC	Public Utility - Power	Public Utility - Power
EXM	Multi-Family Housing	New exemption per RCW84.14 granted for 10 years to multi-family housing within City of Tacoma
EXR	Reference Parcels	Identifies Reference parcels
EXS	Public School owned property	Lands and Buildings owned by public school districts
EXT	Tax Title Property	Property that Pierce County has acquired through foreclosure for property taxes.
EXW	W-Unknown	W-Unknown - save until description is available
GOVT	Government Property	Government Property
HF	Head of Family	Head of Family
LINDF	Limited Income Deferral	Limited Income Deferral
MBIN	Mobile Home in Inventory	Mobile Home in Inventory
MFUH	Multi Family Urban Housing	To support RCW 84.14

Appendix C: Exemption Definitions Continued

Code	Name	Description
NAMR	Native American	Native American
OBEX	Obsolescence Exemption	Obsolescence Exemption
PDLA	Permanent Disability A	Permanent Disability Level A
PDLB	Permanent Disability B	Permanent Disability Level B
PDLC	Permanent Disability C	Permanent Disability Level C
PEI	Partial Ex Improvement	
PEL	Partial Ex Land	
SA	Senior/Disabled A	Senior/Disabled Level A
SB	Senior/Disabled B	Senior/Disabled Level B
SC	Senior/Disabled C	Senior/Disabled Level C
SEA	Superefficient Airplanes	To support House Bill 2294
SSYNC	Sprinkler System in Nightclub	Sprinkler System in Nightclub
STATD	State Deferral	State Deferral
STATE	State Levy Exempt	Exempts properties from State Levies
TDLA	Temporary Disability A	Temporary Disability Level A
TDLB	Temporary Disability B	Temporary Disability Level B
TDLC	Temporary Disability C	Temporary Disability Level C
TRIBE	Tribal Lands for Government Services	RCW 84.36.010, WAC 458.16.1000

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