



The Voice for the Environment of the San Juan Islands and the Northwest Straits Marine Ecosystem

May 24, 2004

Dear Public Official/Candidate:

The attached report on the **Cost of Community Services (COCS) in San Juan County** is being sent to selected public officials in the County and to selected candidates for public office.

The report presents the methodology and the findings, conclusions and recommendations of a study, performed in mid-2002 with the assistance of the American Farmland Trust, of the relative revenues and costs of public services in San Juan County. The study breaks out the revenues and costs by the major land use categories (residential, commercial, or open space and agriculture) with which the revenues and costs are most closely associated. The study was performed with the assistance of all San Juan County departments and the help of local school districts and junior taxing districts.

The major conclusion of the report is that residential land uses receive far more in public services than they contribute in revenues, while the other two major categories receive far less. The implication of this conclusion is that as open space and agricultural lands are converted to residential, the revenue benefits of the open space category will be reduced, while the pressures for additional services will increase. For example, a 5-acre parcel of open land pays property taxes but incurs essentially no public service costs; when a home is built on the parcel, the public service costs associated with the residence and its occupants are on the average greater than the increase in taxes due to the "improvements" to the land. The report recognizes a degree of inevitability of this effect as population increases, but also includes a number of recommendations designed to mitigate the resultant budget "squeeze."

Please feel free to contact *Friends of the San Juans* with any questions on the report. If you were one of those who assisted the American Farmland Trust consultant in collecting information for the study, please accept our sincere thanks for your participation.

Sincerely

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THE COST OF GROWTH

A Report on the Cost of Community Services in
San Juan County, Washington

In the past dozen years San Juan County has grown faster than any other county in the State of Washington, with a 70 percent increase in the number of residential dwellings. Building more homes adds to the property tax base, but what does it mean for existing taxpayers? What's the impact on County taxes and services when open space, forest, and farmland are converted to housing? FRIENDS OF THE SAN JUANS contracted with American Farmland Trust to assist in performing a Cost of Community Services (COCS) study to find out.

May 2004

Table of Contents

	Page
<i>Executive Summary</i>	4
Introduction	6
COCS Study Approach	7
Findings	11
Conclusions	13
Recommendations	16
Contributors	17

EXECUTIVE SUMMARY

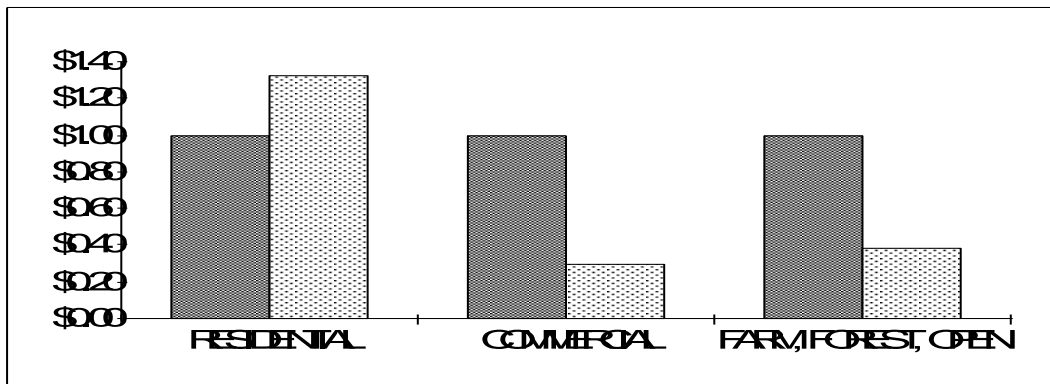
In the past decade, San Juan County has grown faster than any other county in the State of Washington. Concerned about the impacts on our islands of population and housing growth, FRIENDS OF THE SAN JUANS announced its Planning for the Future Campaign in 2002. The Cost of Community Services (COCS) study performed with assistance from the American Farmland Trust is one of the major components of the Campaign.

All three County Commissioners approved the County's participation, while assistance and advice were provided by the County Auditor, County Assessor, and other department heads and staff.

American Farmland Trust collected data on tax revenues and expenditures for the County's 2001 fiscal year. Each revenue and each expenditure were assigned to a land use type. Where more than one land use type contributed to revenue or received services, an appropriate distribution was made. Throughout the process, the analysis relied extensively on input from County department heads to ensure appropriate allocations.

Results As in every other jurisdiction in which similar studies have been performed, the San Juan County study showed major imbalances among land use types between the revenues received and the costs of public services provided.

Ratios of Tax Dollars Spent to Tax Dollars Received by Land Use—FY 2001



Right hand bars (lighter shade) show tax dollars spent for each dollar of tax revenue. Ratios include both County and school district figures.

For every \$1.00 of revenue generated by residential property in San Juan County in Fiscal Year 2001, an average of \$1.32 was spent providing public services to the property and its residents. In contrast, for every \$1.00 of farm and open space tax revenue received, only \$0.38 of public services were provided, while for commercial property the ratio was \$1.00 of revenue for a mere \$0.30 in services.

While residential development contributes the largest amount of revenue to the County and its school districts, its net fiscal impact is actually negative. The books are balanced only because commercial property and farmland and other open space receive substantially less value in services than they pay in taxes.

Conclusions While building more homes increases the County's total tax collections, the added revenues don't cover the cost of additional required services. Even in the most favorable situation, in which new homes are built in existing residential neighborhoods, the effect is to increase taxes, or reduce services, for existing taxpayers. On the average, every time a new home is built, the County and the school districts must fill the \$0.32 gap either by collecting more taxes from other taxpayers or by reducing services, or both. For example, a new \$300,000 residence with property tax payments of around \$2,000 would on the average lead to a net deficit of \$640 or to a corresponding service reduction.

If it were not for the stringent limitations of the "Tim Eyman initiatives" on aggregate property tax increases, every additional home in San Juan County could result in an increase in property taxes. As it is, the effect is to squeeze tighter and tighter the County's ability to provide social services, law enforcement, public works, and other essential services.

What should San Juan County do?

Given the likelihood of an increasing gap between revenues and expenditures, FRIENDS suggests five steps:

1. Recognize that encouraging residential development results in increased taxes, reduced public services, or both.
2. Examine current land use regulations to determine the extent to which they encourage residential growth, and consequently risk the County's fiscal stability.
3. Determine whether impact fees or other measures are appropriate to compensate for the increased tax expenditures resulting from residential development.
4. Encourage non-labor-intensive commercial businesses
5. Identify additional mechanisms to encourage keeping farmland and forest in its present use.

INTRODUCTION

San Juan County is growing fast, faster in the past dozen years than all but one other county in the State of Washington in terms of population, and faster than any other county in terms of residential building construction. At the same time, the County is under increasing budget pressure, squeezed by the effects of the depressed State economy and by the limitations on taxes imposed as a result of the "Tim Eyman initiatives."

As well as experiencing a dramatic rate of growth, San Juan County has changed considerably in other ways. In little more than twenty-five years, the County has evolved from a small group of island communities in which the primary occupations were the traditional ones of fishing, agriculture, and forestry, to one dominated by tourism and construction, and where the economy is increasingly dependent on retirees spending their investment income and savings. County government has grown and changed, too, with larger percentages of the budget being spent on areas most affected by growth: health and social services, law enforcement, and land conservation.

FRIENDS OF THE SAN JUANS initiated its *Planning for the Future Campaign* in 2002, when the latest census data showed just how fast the County was growing, and at a point when it was becoming apparent that the County's Comprehensive Plan was likely to have only very limited effect on growth patterns and rates. The first steps in the *Planning for the Future Campaign* were defined as fact-finding ones: How fast is residential growth occurring? What are the patterns of potential growth in each island? How will growth affect islanders' taxes and the services they receive from government?

The Cost of Community Services (COCS) study provides FRIENDS' answer to the third of these questions. A subset of the much larger field of governmental fiscal analysis, COCS studies have emerged as an inexpensive and reliable tool to measure financial relationships between land uses. COCS studies have been performed across the United States by academic institutions, by non-profit organizations, and by government agencies. American Farmland Trust (AFT) has performed more than twenty such studies, including one in Skagit County, Washington, each comparing tax revenues against the cost of public services for various land use categories: residential, commercial and industrial, and farmland, forest and open space.

FRIENDS contracted with AFT in mid-2002 to assist in performing the San Juan County study. All three County Commissioners approved the County's participation, which for the first time brings together in aggregate form all tax receipts and all public service expenditures for the County, school districts, and junior taxing districts (fire districts, hospital district, etc.).

While almost all of the studies performed so far, whether by AFT or other entities, have tended to show similar relationships between tax receipts and service expenditures, such a pattern could not be assumed for San Juan County. The County economy's dependence on tourism, the rate of residential construction, and the large and relatively well-to-do retiree population, all differentiate the County from other jurisdictions in which COCS studies have been performed.

COCS STUDY APPROACH

The approach to the San Juan County COCS analysis involved the following steps:

- Preliminary meetings to define the overall scope and details of the analysis
- Data collection
- Allocation of County revenues and expenditures
- Allocation of school district revenues and expenditures
- Allocation of junior taxing district revenues and expenditures
- Data analysis and ratio calculation
- Verification and revision

Preliminary Meetings

Before starting the data collection process, American Farmland Trust staff held a series of meetings with FRIENDS OF THE SAN JUANS representatives and with key County officials. These meetings helped define the scope of the study, including issues such as the inclusion of junior taxing district data. They also established the schedule for the data analysis, and identified data sources and key contact persons within the County. Finally, they defined the three groupings of land use types:

- Residential development – All single and multi-family residences and apartments, including farmhouses, residences attached to businesses, mobile homes, and condominiums and rental units.
- Commercial and industrial development – All privately owned buildings and land associated with business functions, the manufacturing of goods, or the provision of services, excluding agricultural and forestry activities.
- Farm, forest, and open land – All privately owned land and buildings associated with agriculture and forestry, all property designated or used as open space (including large undeveloped parcels), and forest and farmland designated under the State of Washington's current use assessment rules.

Data Collection

With the assistance of staff in the County Auditor's and County Assessor's offices, as well as other department heads and school district and other officials, AFT collected budgetary, income and expenditure data for each of the San Juan County general fund, special funds, and state and federal grants; the four school districts (state levy and local levy); and the junior taxing districts (fire, port, cemetery, library, park and recreation, hospital, and EMS).

The primary data sources used in this step included:

- San Juan County Combined Statement of Operations for fiscal year 2001.
- Statement of 2001 Assessments and Taxes to be Collected in 2002 for San Juan County.
- Statement of 2000 Assessments and Taxes to be Collected in 2001 for San Juan County.
- San Juan County Real Property Master List.
- School District Annual Financial Statements (Report F196) for Shaw, San Juan, Orcas and Lopez.
- State Report of Taxable Retail Sales for Counties by Standard Industrial Classification.

The County Assessor's records were used to divide the grand total of taxable valuation in San Juan County in 2001 (\$3,664,000,000) among the three land use groupings. There were some 17,500 properties in total, including governmental and school properties. The 16,797 taxable properties were categorized for COCS purposes by land use type as follows:

- 8,069 residential properties
- 1,179 commercial or industrial properties
- 7,009 farm, forest, or open space properties (including undeveloped land)

As shown in the Appendix, almost all property types could be assigned to a single land use grouping. One notable exception was bed and breakfast establishments, which were assigned as 75 percent residential and 25 percent commercial to reflect the typical seasonal use of these properties.

Allocation of County Revenues and Expenditures

AFT held a series of meetings with County department heads and other taxing district officials to determine how the revenues and expenditures for Fiscal Year 2001 should be allocated by land use category.

The largest single revenue item was that for the County portion of property taxes collected, which was allocated across the land use groups according to the percentages of the total assessed values for the three land uses. Property tax penalties and interest were similarly allocated.

Local sales tax revenues were allocated to residential and commercial land uses based on reports and guidelines provided by the Washington Department of Revenue. The local sales tax is the portion of the state sales tax retained by local government. State law defines which activities are subject to the retail sales tax. Generally, all purchases of tangible personal property by consumers for their own use are considered retail sales. In addition, a variety of services are defined as retail activities, such as: improving real or personal property, amusement and recreational businesses, and lawn maintenance. Using Washington Department of Revenue figures for taxable retail sales, all revenue from retail sales was allocated to commercial land use. Revenue from contracting was divided between residential and commercial land use based on the relative percentage of assessed value in the county.

Fees collected by the County Treasurer were distributed according to the type of land use indicated by permit files or reports. Fines collected by the court system were allocated according to the percentage of cases that could be attributed to residents, businesses, or farm, forest and open space. Cases attributed to residents included disorderly conduct, assault, family law, juvenile activity and narcotics. Cases attributed to businesses included contract violations and personal injury and workman's compensation lawsuits, while some probate cases were attributed to farm, forest, and open land.

The County Auditor's fees for marriage and other licenses were allocated to the land use categories most directly related to the fee; for example, marriage licenses to residential. Grants from the state and federal government were classified according to the type or purpose of the program that received the income, under the assumption that the revenue was provided to pay for a specific service. For example, grants for senior citizen services were allocated to the residential category. Most building permits were generated by residential land use, with a few exceptions including hotel and motel swimming pool permits allocated to commercial.

Expenditures were allocated using rationale similar to that for revenues. Department heads were asked for an overview of their services and to provide any relevant reports (for example, dispatch records, consultant reports) and other data. In the interviews, officials were asked which land use benefited from each type of expenditure: residential; commercial/industrial; or farm, forest and open land. Examples of allocations across land use categories include sheriff's department expenditures divided according to a sample of the calls made, and court expenses allocated according to an estimate of case types.

Several service expenditures such as senior services, schools and parks, were allocated to residential land use. Costs associated with the work of the Economic Development Council and low-income worker training were allocated to commercial. Expenditures for the Land Bank and payments for professional services for the Marine Resources Committee were each allocated to the farm, forest, and open space land use category.

Some line items for revenues or expenditures could not be readily associated with a land use category. For example, administrative salaries and public buildings serve the entire county in a general capacity. In this case, a "fall-back" allocation was used based on the percentage of property taxes contributed by each land use for fiscal year 2001, as shown in the Appendix.

Allocation of School District Revenues and Expenditures Property owners' taxes include a local tax levy specific to their school district and a state school levy used by the State of Washington to fund a number of educational services including local schools and state colleges. The total combined revenues for all San Juan County school districts amounted to about \$17.2 million in FY 2001. This was comprised of the local tax levy of \$5.5 million and the State contribution of \$11.7 million. This revenue was allocated to land uses based on the relative assessed value of residential, commercial/industrial, and farm, forest and open categories. The difference between the property

tax revenues paid to the State and the amount returned by the State to local school districts was about a half a million dollars. This difference was allocated to residential land use. School district expenditures were allocated entirely to the residential land use category.

Allocation of Junior Taxing District Revenues and Expenditures In addition to the County and the school districts, San Juan County taxpayers also receive services from, and pay taxes to, a variety of junior taxing districts. These include Port (Friday Harbor, Lopez, Orcas); Fire (Orcas, San Juan, Lopez, Shaw), Library (San Juan, Orcas, Lopez), Hospital (San Juan), EMS, Cemetery (San Juan, Orcas), and San Juan Parks and Recreation taxing districts.

The assessed values for properties in each district were totaled to allocate the property tax revenues received by each district to residential, commercial, or farm, forest and open land use categories.

Some of the districts raise additional revenues through fees for services. The Friday Harbor Port District, for example, received the majority of its operating revenues from such charges. These revenues and the corresponding expenditures were excluded from the COCS totals because they were not tax-dependent.

The following chart shows the property tax revenue and estimated expenditures by land use category for all of the junior districts. Because not all taxpayers paid taxes to, or received services from, the same set of taxing districts, these totals were excluded from the final COCS analysis.

Junior Taxing Districts	Property Taxes	Residential Development	Commercial Development	Farm, Forest and Open Space
Tax Revenues	\$6,143,765	\$ 4,345,365	\$ 512,637	\$1,285,763
Estimated Expenditures	\$6,143,765	\$ 4,589,669	\$ 792,658	\$ 761,438
Net contribution		\$ (244,305)	\$ (280,021)	\$ 524,326

Data Analysis and Ratio Calculation

Once the necessary data was collected and follow-up interviews completed, the information was synthesized on a spreadsheet, to include all County and school district (but not junior taxing district) revenues and expenditures. Inter- and intra-fund transfers were eliminated to avoid double counting. The dollar amount for each line item was then allocated among the three land use categories according to the associated percentage breakdown. The percentages were entered for each line item and total revenues and total expenditures were summed for each of the three land use categories. By comparing total revenues to total expenditures in each category, the total net surplus or deficit was calculated.

Verification and Revision

The findings were checked for accuracy, and a version of the spreadsheet data and draft copies of the summary tables and report showing the ratios of revenues and expenditures among the three land use groupings were sent to the County and to FRIENDS OF THE SAN JUANS for review. The revenue and expenditure data was then revised to reflect the County's audited numbers, following the review of County finances by the State Auditor. Finally, Land Bank expenditures were reallocated to be consistent with the Land Bank's expressed objectives.

FINDINGS

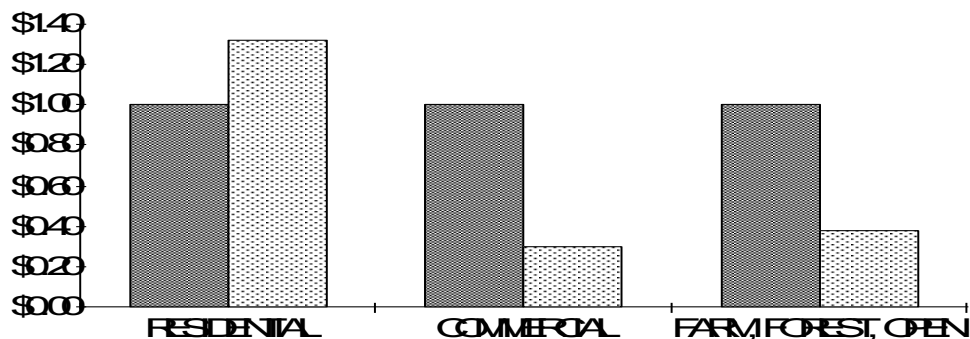
As in every other jurisdiction in which similar analyses have been performed, the San Juan County COCS study showed major imbalances among land use types between the tax revenues received and the costs of public services provided. The table below summarizes the results of the COCS analysis, in terms of total dollar comparisons between the three land use groupings, and then in terms of ratios.

San Juan County (including schools)	FY 2001 Total	Residential Development	Commercial Development	Farm, Forest and Open
Total Revenues	\$ 40,653,814	\$ 27,421,558	\$ 6,754,363	\$ 6,477,893
Total Expenditures	\$ 40,749,814	\$ 36,261,993	\$ 2,007,407	\$ 2,480,414
Net contribution		(\$ 8,840,435)	\$ 4,746,956	\$ 3,997,479
Land use ratio*		1.32	0.30	0.38
Percent of Revenue		67%	17%	16%
Percent of Expenditure		89%	5%	6%

*Cost for every \$1 of revenue generated

As shown in graphical form below, for every \$1.00 of revenue generated by residential property in San Juan County in Fiscal Year 2001, an average of \$1.32 was spent providing public services to the property and its residents. In contrast, for every \$1.00 of farm and open space tax revenue received, only \$0.38 of public services were provided, while for commercial property the ratio was \$1.00 of revenue for a mere \$0.30 in services.

Ratios of Tax Dollars Spent to Tax Dollars Received by Land Use—FY 2001



Right-hand (lighter shade) bars show tax dollars spent for each dollar of tax revenue. Ratios include both County and school district figures.

The ratios presented above translate into a \$4.0 million fiscal surplus generated by farmland, forest and open land uses in FY 2001 and \$4.7 million generated by commercial uses. The residential shortfall

of \$8.8 million was made up for by the surpluses in the two other land use categories. For the County alone (i.e. excluding the school districts) the residential shortfall was \$3.6 million, balanced by a farmland, forest and open space surplus of \$257 thousand and a commercial surplus of \$3.31 million.

The residential expenditure total includes some \$2 million for the County Land Bank. The entire amount was initially allocated to the farm, forest, and open space category. However, since the Land Bank exists only because residential growth is consuming more and more of the San Juan Islands' open space and shoreline, and since the purpose of the Land Bank is to preserve open space for the enjoyment of County residents, it seems more appropriate to allocate all but the stewardship (maintenance) expenditures to residential. This is consistent with the allocation of expenditures for parks and reflects the statutory objectives of the Land Bank.

In summary, while residential development contributes the largest amount of revenue to the County and its school districts, its net fiscal impact is actually negative. The books are balanced only because commercial property and farmland and other open space receive substantially less value in services than they pay in taxes.

CONCLUSIONS

A COCS study is not an absolutely precise tool. Typically, such a study examines tax revenues and expenditures for a single year, lumps capital and operating costs into a single total, and depends on the judgment of department heads and study analysts to allocate individual line items by land use type. However, none of this means that COCS results are inaccurate or misleading. Most year-to-year variations in taxing or spending patterns are minor, and taxpayers are indifferent as to whether their taxes are spent on capital or operating items. And while there may be some minor differences of opinion as to which land use category a line item should be allocated, these differences rarely relate to large dollar amounts. Given these caveats, what can be concluded from the San Juan County study? The remainder of this chapter poses a series of questions.

How do the San Juan County results compare with those from other COCS studies?

Given San Juan County's unique characteristics, the COCS results are remarkably similar to those from other studies performed by AFT.

The Residential ratio of \$1 to \$1.32, while higher than the national median of \$1.15, is still within the "normal" range of COCS studies across the country. The deficit of \$8.8 million for this land use resulting from the need to provide more services than were covered by residential tax payments was balanced by the surpluses of revenues over expenditures for the other two land use classifications.

The commercial ratio of \$1 to 30 cents is very close to the national median of 29 cents. Commercial land uses bring in over \$4.7 million compared to a little over \$2 million in costs to service them. This is due to several large revenues including a portion of the sales tax (\$2.58 million), fuel tax (\$765,000), and the hotel/motel tax (\$308,000).

The farm, forest, and open space ratio of \$1 to 38 cents is close to the national median of 31 cents. Even with lower assessments for farm and forestland, the net contribution of this land use category was about \$4.0 million. Farm, forest and open space also contributed at least another half a million dollars of net revenue to the junior taxing districts, since most of these provide either residential (libraries, cemeteries, hospital) or commercial (port districts) services. Farm, forest and open land pay far more in taxes than these lands receive back in services.

How are the results affected by tourism?

A significant portion of commercial revenue is clearly from tourism, but the exact contribution could not be calculated since no records exist that show tourist spending versus residents' expenditures for such items as retail and fuel sales taxes. The impact of tourism on County expenditures is even more difficult to estimate, although it is obvious

that tourists use police and EMS services, contribute to the need for road maintenance and construction, get involved in court cases, and generally create the problems of a “peak and valley” economy.

Should San Juan County encourage business development?

Commercial development currently contributes far more to the County treasury than it costs in County services. Increasing commercial revenues would therefore *probably* help the County fund services to all land use types. However, this does not mean that all additional commercial development is desirable. Introducing labor-intensive businesses, for example, would mean more residential growth that could offset the tax contribution of the businesses themselves. Perhaps more significant are the County’s disadvantages of distance from urban centers and high cost of living; both these will continue to limit the County’s ability to attract new business.

Do the economic benefits of residential construction offset the tax deficit of this land use?

Residential construction is typically touted by development proponents as being of economic benefit to a community. To the extent that contractors use island-based labor and locally-purchased materials, there clearly is economic benefit during the construction phase. However, there is considerable evidence that much of the labor and materials—especially during periods of rapid growth—are imported from the mainland, providing no benefit to the County economy, while actually increasing County service costs. Once the new residence is completed, there is—on the average—a net cost to County taxpayers as residential revenues fall short of residential service expenditures.

How will future growth affect the County’s financial position?

While COCS studies are mainly concerned with providing a “snapshot” of the relationship between revenues and expenditures, they do provide some clues for the future. Unless there is a change in the revenue-expenditure relationships shown in this COCS study, the imbalance between residential tax revenues and expenditures will increase as open land is converted to residential, while the tax surplus provided by the open land will be reduced.

Assuming the current pattern of tax revenues and expenditures continues, a 25 percent increase in County population (expected to be achieved in the next decade) would increase the residential tax deficit by some \$2.2 million (in 2001 dollars), and reduce the open land tax surplus by up to \$1.0 million, leaving the County and school districts with a \$3.2 million hole to plug (unless there is a dramatic increase in the tax contribution of commercial development) either by increasing taxes or reducing services, or both. Excluding the school districts, the County’s portion of this potential shortfall would be some \$1.0 million. (In

fact, the potential shortfall is likely to be even greater as aggregate property tax increases are limited to less than the historical rate of inflation.)

Do the growing imbalances between tax revenues and expenditures result from mistaken County policies?

San Juan County has relatively little control over how it imposes taxes or provides services. The property tax and sales tax structures are established at the State level, while the County's provision of services (roads, law enforcement, health and social services, and so on) are similar to those of every other county. That imbalances between tax revenues and expenditures exist should not be surprising, and has little to do with County policies. Twenty acres of open space valued at \$200,000 may pay the same taxes as a \$200,000 residence, but the residential development generates a far greater demand for services. This pattern is clearly not unique to San Juan County; it is the same in every other location in which COCS studies have been performed.

What does make San Juan County different from many others is its rate of growth. Unless there is a dramatic change in County taxing or spending patterns, the imbalances between revenues and expenditures will grow at an increasing pace. This is the policy issue that the County will have to address.

RECOMMENDATIONS

Given the current imbalances between tax revenues and expenditures and the likelihood of an increasing budgetary hole to be plugged, FRIENDS OF THE SAN JUANS suggests five steps:

- ***Recognize that encouraging residential development results in increased taxes, reduced public services, or both.***

San Juan County faces an increasing problem of service needs rising faster than tax revenues, especially as open land is converted to residential. It is critical that County policymakers understand why this is happening in order to be able to respond to the problem.

- ***Examine current land use regulations to determine the extent to which they encourage residential growth, and consequently risk the County's fiscal stability.***

The present Comprehensive Plan allows the County population to increase by several hundred percent, while doing relatively little to discourage the conversion of existing open land to residential. More effective mechanisms to encourage clustering might help control County infrastructure expenditures, while minimizing the reduction in the open land tax surplus.

- ***Determine whether impact fees or other measures are appropriate to compensate for the increased tax expenditures resulting from residential development.***

Impact fees have been used by several Washington counties and cities to help compensate for the increased governmental services resulting from residential development. While impact fees are unlikely to match the potential increase in residential tax deficit, they could help bridge the increasing gap.

- ***Encourage non-labor-intensive commercial businesses***

Commercial development contributes \$1.00 in tax revenue for every \$0.30 of service expenditures. Encouraging new businesses or expanding existing ones that do not require a substantial labor force (and therefore add to residential growth) would help shrink the revenue-expenditure shortfall.

- ***Identify additional mechanisms to encourage keeping farmland and forest in its present use.***

San Juan County has made considerable efforts to keep farmland and forest in its present use, allowing lower tax assessments on farmland and open space lands, and through the Land Bank's purchase of conservation easements. Additional measures may be needed, however, given the likely increase in the potential gap between tax revenues and service costs. For example, low-interest loans might be made to help keep farmland and forest lands in

productive use, while County and school district purchasing policies could be modified to favor local producers.

CONTRIBUTORS

The data and narrative in this report were prepared by Roger Collier, Friends of the San Juans, and Carl Mailler, American Farmland Trust.

Valuable help was provided during the course of the study by the following San Juan County officials:

Laura Arnold, Planning Director
Mary Jean Cahail, County Clerk
William Cumming, County Sheriff
Paul Dossett, County Assessor
Charlotte Dye, Chief Deputy Auditor
Randy Gaylord, County Prosecutor
Pamela Gross, Program Assistant, Land Bank
Tom Huse, Public Works Department
John Manning, Health and Community Services Director
Marion Melville, District Court Clerk
Tom Schultz, Extension Agent
Joseph Smith, Permit Center Director
Si Stephens, County Auditor
Kathy Turnbull, County Treasurer