

STEPHEN K. EUGSTER
2418 West Pacific Avenue
Spokane, Washington 99201-6244

509.624.5566 / Fax 866.565.2341
www.steveeugster.com

Email: eugster@eugsterlaw.com
Cell 509.990.9115

March 15, 2009

Mark Richards
Todd Mielke
Bonnie Meager
Board of County Commissioners
Spokane County Courthouse
1116 West Broadway Avenue
Spokane, WA 99260

**Re: Conservation Futures Tax Revenue Cannot Be Used for Purchase of Downtown
Spokane YMCA**

Dear Commissioners:

A few days ago the City of Spokane Park Board in a meeting closed to the public in violation of the law resolved, as I understand, to seek funding for the purchase of the Downtown Spokane Young Men's Christian Association building (YMCA). The Board and the City as I further understand plan to have Spokane County use "Conservation Futures Tax" revenues for the purchase of the Downtown Spokane Young Men's Christian Association building (YMCA).

I wrote to about this matter previously on January 7, 2009 and with that letter enclosed an article which I had written which addressed the issue. This article may be found on the Internet at

http://www.steveeugster.com/conservation_futures_taxes.htm

The article is a detailed analysis of the laws pertaining to taxation for the purpose of purchasing open space property and what the legislature defines as open space property. The article concludes that Spokane County conservation futures tax revenue generated pursuant to RCW 84.34.230 cannot be used to acquire the YMCA.

The YMCA is not timber land or agricultural land. It is not open space land as used in the statute

Mark Richards, Todd Mielke and Bonnie Meager
Board of Spokane County Commissioners
March 15, 2009
Page - 2

because it is not designated open space RCW 84.34.020(2)(a) and because it is not “land area, the preservation of which in its present use would” would serve one of the functions identified in RCW 84.34.020(2)(b).

I would be happy to discuss these matters in greater detail with you and your attorneys.

If I am wrong in my analysis and conclusions, I would appreciate your telling me why and what are specific errors in my analysis and logic.

I feel quite strongly about these matters. I am sure there are other tax payers who are concerned lest Conservation Futures Taxes be used for improper purposes. Use of these taxes is a matter of the rule of law and the statutes which authorized the taxes. The rule of law cannot be changed by a public opinion poll.

Thank you, and I look forward to hearing from you.

Very truly yours,

/s/

Stephen K. Eugster

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