
SENATE BILL 6834

State of Washington

60th Legislature

2008 Regular Session

By Senators Rasmussen and Kastama

Read first time 01/25/08. Referred to Committee on Agriculture & Rural Economic Development.

1 AN ACT Relating to special assessments for conservation districts
2 in counties having a population between seven hundred seventy-five
3 thousand and one million five hundred thousand persons; amending RCW
4 89.08.400; and creating a new section.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 89.08.400 and 2005 c 466 s 1 are each amended to read
7 as follows:

8 (1) Special assessments are authorized to be imposed for
9 conservation districts as provided in this section. Activities and
10 programs to conserve natural resources, including soil and water, are
11 declared to be of special benefit to lands and may be used as the basis
12 upon which special assessments are imposed.

13 (2)(a) Special assessments to finance the activities of a
14 conservation district may be imposed by the county legislative
15 authority of the county in which the conservation district is located
16 for a period or periods each not to exceed ten years in duration.

17 (b) The supervisors of a conservation district shall hold a public
18 hearing on a proposed system of assessments prior to the first day of
19 August in the year prior to which it is proposed that the initial

1 special assessments be collected. At that public hearing, the
2 supervisors shall gather information and shall alter the proposed
3 system of assessments when appropriate, including the number of years
4 during which it is proposed that the special assessments be imposed.

5 (c) On or before the first day of August in that year, the
6 supervisors of a conservation district shall file the proposed system
7 of assessments, indicating the years during which it is proposed that
8 the special assessments shall be imposed, and a proposed budget for the
9 succeeding year with the county legislative authority of the county
10 within which the conservation district is located. The county
11 legislative authority shall hold a public hearing on the proposed
12 system of assessments. After the hearing, the county legislative
13 authority may accept, or modify and accept, the proposed system of
14 assessments, including the number of years during which the special
15 assessments shall be imposed, if it finds that both the public interest
16 will be served by the imposition of the special assessments and that
17 the special assessments to be imposed on any land will not exceed the
18 special benefit that the land receives or will receive from the
19 activities of the conservation district. The findings of the county
20 legislative authority shall be final and conclusive. Special
21 assessments may be altered during this period on individual parcels in
22 accordance with the system of assessments if land is divided or land
23 uses or other factors change.

24 (d) Notice of the public hearings held by the supervisors and the
25 county legislative authority shall be posted conspicuously in at least
26 five places throughout the conservation district, and published once a
27 week for two consecutive weeks in a newspaper in general circulation
28 throughout the conservation district, with the date of the last
29 publication at least five days prior to the public hearing.

30 (3)(a) A system of assessments shall classify lands in the
31 conservation district into suitable classifications according to
32 benefits conferred or to be conferred by the activities of the
33 conservation district, determine an annual per acre rate of assessment
34 for each classification of land, and indicate the total amount of
35 special assessments proposed to be obtained from each classification of
36 lands. Lands deemed not to receive benefit from the activities of the
37 conservation district shall be placed into a separate classification
38 and shall not be subject to the special assessments. An annual

1 assessment rate shall be stated as either uniform annual per acre
2 amount, or an annual flat rate per parcel plus a uniform annual rate
3 per acre amount, for each classification of land. The maximum annual
4 per acre special assessment rate shall not exceed ten cents per acre.
5 The maximum annual per parcel rate shall not exceed five dollars,
6 except that:

7 (i) Until January 1, 2013, for counties with a population of
8 between seven hundred seventy-five thousand and one million five
9 hundred thousand persons, an assessment not to exceed five dollars per
10 parcel, in addition to the five-dollar per parcel rate otherwise
11 authorized in this subsection (3), may be assessed; and

12 (ii) For counties with a population of over one million five
13 hundred thousand persons, the maximum annual per parcel rate shall not
14 exceed ten dollars.

15 (b) Public land, including lands owned or held by the state, shall
16 be subject to special assessments to the same extent as privately owned
17 lands. The procedures provided in chapter 79.44 RCW shall be followed
18 if lands owned or held by the state are subject to the special
19 assessments of a conservation district.

20 (c) Forest lands used solely for the planting, growing, or
21 harvesting of trees may be subject to special assessments if such lands
22 benefit from the activities of the conservation district, but the per
23 acre rate of special assessment on benefited forest lands shall not
24 exceed one-tenth of the weighted average per acre assessment on all
25 other lands within the conservation district that are subject to its
26 special assessments. The calculation of the weighted average per acre
27 special assessment shall be a ratio calculated as follows: ~~((+a))~~ (i)
28 The numerator shall be the total amount of money estimated to be
29 derived from the imposition of per acre special assessments on the
30 nonforest lands in the conservation district; and ~~((+b))~~ (ii) the
31 denominator shall be the total number of nonforest land acres in the
32 conservation district that receive benefit from the activities of the
33 conservation district and which are subject to the special assessments
34 of the conservation district. No more than ten thousand acres of such
35 forest lands that is both owned by the same person or entity and is
36 located in the same conservation district may be subject to the special
37 assessments that are imposed for that conservation district in any
38 year. Per parcel charges shall not be imposed on forest land parcels.

1 However, in lieu of a per parcel charge, a charge of up to three
2 dollars per forest landowner may be imposed on each owner of forest
3 lands whose forest lands are subject to a per acre rate of assessment.

4 (4) A conservation district shall prepare an assessment roll that
5 implements the system of assessments approved by the county legislative
6 authority. The special assessments from the assessment roll shall be
7 spread by the county assessor as a separate item on the tax rolls and
8 shall be collected and accounted for with property taxes by the county
9 treasurer. The amount of a special assessment shall constitute a lien
10 against the land that shall be subject to the same conditions as a tax
11 lien, collected by the treasurer in the same manner as delinquent real
12 property taxes, and subject to the same interest rate and penalty as
13 for delinquent property taxes. The county treasurer shall deduct an
14 amount from the collected special assessments, as established by the
15 county legislative authority, to cover the costs incurred by the county
16 assessor and county treasurer in spreading and collecting the special
17 assessments, but not to exceed the actual costs of such work. All
18 remaining funds collected under this section shall be transferred to
19 the conservation district and used by the conservation district in
20 accordance with this section.

21 (5) The special assessments for a conservation district shall not
22 be spread on the tax rolls and shall not be collected with property tax
23 collections in the following year if, after the system of assessments
24 has been approved by the county legislative authority but prior to the
25 fifteenth day of December in that year, a petition has been filed with
26 the county legislative authority objecting to the imposition of such
27 special assessments, which petition has been signed by at least twenty
28 percent of the owners of land that would be subject to the special
29 assessments to be imposed for a conservation district.

30 NEW SECTION. **Sec. 2.** Any district that receives funds from the
31 additional assessment authorized under RCW 89.08.400(3)(a)(i) shall
32 provide a written report to the legislature by December 1, 2011, that
33 summarizes how the district allocated its funds, by major category
34 including, but not limited to, salmon habitat, water quality, forestry,
35 noncommercial agriculture, and commercial agriculture.

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