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**SUBSTITUTE SENATE BILL 5696**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Warnick and Takko)

READ FIRST TIME 03/01/19.

1 AN ACT Relating to payments in lieu of real property taxes;  
2 amending RCW 77.12.201 and 77.12.203; providing an effective date;  
3 and declaring an emergency.

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

5 **Sec. 1.** RCW 77.12.201 and 2017 3rd sp.s. c 1 s 983 are each  
6 amended to read as follows:

7 The legislative authority of a county may elect, by giving  
8 written notice to the director and the treasurer prior to January 1st  
9 of any year, to obtain for the following year an amount in lieu of  
10 real property taxes on game lands as provided in RCW 77.12.203. Upon  
11 the election, the county shall keep a record of all fines,  
12 forfeitures, reimbursements, and costs assessed and collected, in  
13 whole or in part, under this title for violations of law or rules  
14 adopted pursuant to this title(~~(, with the exception of the 2015-2017~~  
15 ~~and 2017-2019 fiscal biennia, and shall monthly remit an amount equal~~  
16 ~~to the amount collected to the state treasurer for deposit in the~~  
17 ~~state general fund)). The election shall continue until the~~  
18 department is notified differently prior to January 1st of any year.

19 **Sec. 2.** RCW 77.12.203 and 2018 c 299 s 913 are each amended to  
20 read as follows:

1           (1) (~~Except as provided in subsection (5) of this section and~~  
2 ~~notwithstanding RCW 84.36.010 or other statutes to the contrary, the~~  
3 ~~director must pay by April 30th of each year on game lands,~~  
4 ~~regardless of acreage, in each county, if requested by an election~~  
5 ~~under RCW 77.12.201, an amount in lieu of real property taxes equal~~  
6 ~~to that amount paid on similar parcels of open space land taxable~~  
7 ~~under chapter 84.34 RCW or the greater of seventy cents per acre per~~  
8 ~~year or the amount paid in 1984 plus)) The state treasurer, on behalf  
9 of the department, must distribute to counties for eligible game  
10 lands, if requested by an election under RCW 77.12.201, an amount in  
11 lieu of real property taxes. The director must pay an additional  
12 amount for control of noxious weeds equal to that which would be paid  
13 if such lands were privately owned. (~~This amount may not be assessed~~  
14 ~~or paid on department buildings, structures, facilities, game farms,~~  
15 ~~fish hatcheries, water access sites, tidelands, or public fishing~~  
16 ~~areas.))~~~~

17           (2) "Game lands," as used in this section and RCW 77.12.201,  
18 means those tracts, regardless of acreage, owned in fee by the  
19 department and used for wildlife habitat and public recreational  
20 purposes. All lands purchased for wildlife habitat, public access, or  
21 recreation purposes with federal funds in the Snake River drainage  
22 basin are considered game lands regardless of acreage.

23           (3) This section does not apply to lands transferred after April  
24 23, 1990, to the department from other state agencies.

25           (4) The county must distribute the amount received under this  
26 section in lieu of real property taxes to all property taxing  
27 districts except the state in appropriate tax code areas the same way  
28 it would distribute local property taxes from private property. The  
29 county must distribute the amount received under this section for  
30 weed control to the appropriate weed district.

31           (5) (a) For the ((2013-2015 and 2015-2017 fiscal biennia, the  
32 director)) 2019-2021 and 2021-2023 fiscal bienniums, and until July  
33 1, 2023, the state treasurer, on behalf of the department, must pay  
34 by April 30th of each year on game lands in each county, if requested  
35 by an election under RCW 77.12.201, an amount in lieu of real  
36 property taxes and must be distributed as follows:

<b>County</b>	
Adams.....	1,909
Asotin.....	36,123

1	Chelan.....	((24,757))	<u>39,858</u>
2	Columbia.....	((7,795))	<u>20,713</u>
3	Ferry.....	((6,781))	<u>22,798</u>
4	Garfield.....	((4,840))	<u>12,744</u>
5	Grant.....	((37,443))	<u>71,930</u>
6	Kittitas.....	((143,974))	<u>382,638</u>
7	Klickitat.....	((21,906))	<u>51,019</u>
8	Lincoln.....		13,535
9	Okanogan.....	((151,402))	<u>264,036</u>
10	Pend Oreille.....	((3,309))	<u>5,546</u>
11	Yakima.....	((126,225))	<u>186,056</u>

12 These amounts may not be assessed or paid on department buildings,  
13 structures, facilities, game farms, fish hatcheries, water access  
14 sites, tidelands, or public fishing areas.

15 (b) For the 2023-2025 fiscal biennium, and until July 1, 2025,  
16 the state treasurer, on behalf of the department, must distribute to  
17 counties for eligible game lands, if requested by an election under  
18 RCW 77.12.201, an amount in lieu of real property taxes equal to  
19 fifty percent of the assessed value multiplied by the aggregate local  
20 levy rates for the tax code area in which the eligible game land is  
21 located, multiplied by three-fourths. The county must provide a list  
22 to the department of eligible parcels, assessed value, and aggregate  
23 local levy rates by parcel by December 31st for payment the following  
24 year. This amount may not be assessed or paid on department  
25 buildings, structures, facilities, game farms, fish hatcheries, water  
26 access sites, tidelands, or public fishing areas.

27 (c) For the fiscal year 2025 and thereafter, the state treasurer,  
28 on behalf of the department, must distribute to counties for eligible  
29 game lands, if requested by an election under RCW 77.12.201, an  
30 amount in lieu of real property taxes equal to fifty percent of the  
31 assessed value multiplied by the aggregate local levy rates for the  
32 tax code area in which the eligible game land is located. The county  
33 must provide a list to the department of eligible parcels, assessed  
34 value, and aggregate local levy rates by parcel by December 31st for  
35 payment the following year. This amount may not be assessed or paid  
36 on department buildings, structures, facilities, game farms, fish  
37 hatcheries, water access sites, tidelands, or public fishing areas.

1 (6) (~~For the 2017-2019 fiscal biennium, the director must pay by~~  
2 ~~April 30th of each year on game lands in each county, if requested by~~  
3 ~~an election under RCW 77.12.201, an amount in lieu of real property~~  
4 ~~taxes and must be distributed as follows:~~

5 **County**

6 Adams.....	1,909
7 Asotin.....	36,123
8 Chelan.....	39,858
9 Columbia.....	20,713
10 Ferry.....	22,798
11 Garfield.....	12,744
12 Grant.....	71,930
13 Kittitas.....	382,638
14 Klickitat.....	51,019
15 Lincoln.....	13,535
16 Okanogan.....	264,036
17 Pend Oreille.....	5,546
18 Yakima.....	186,056

19 ~~These amounts may not be assessed or paid on department buildings,~~  
20 ~~structures, facilities, game farms, fish hatcheries, water access~~  
21 ~~sites, tidelands, or public fishing areas.)~~ For counties that did  
22 not request an amount in lieu of real property taxes during the 2015-  
23 2017 biennium, the state treasurer, on behalf of the department, must  
24 distribute an amount in lieu of property taxes as follows:

25 (a) For the fiscal years 2020-2024, and until July 1, 2024, the  
26 state treasurer, on behalf of the department, must distribute to  
27 counties for eligible game lands, if requested by an election under  
28 RCW 77.12.201, an amount in lieu of real property taxes equal to  
29 fifty percent of the assessed value multiplied by the aggregate local  
30 levy rates for the tax code area in which the eligible game land is  
31 located, divided by two. The county must provide a list to the  
32 department of eligible parcels, assessed value, and aggregate local  
33 levy rates by parcel by December 31st for payment the following year.  
34 This amount may not be assessed or paid on department buildings,  
35 structures, facilities, game farms, fish hatcheries, water access  
36 sites, tidelands, or public fishing areas.

1       (b) For the fiscal years 2024-2026, and until July 1, 2026, the  
2 state treasurer, on behalf of the department, must distribute to  
3 counties for eligible game lands, if requested by an election under  
4 RCW 77.12.201, an amount in lieu of real property taxes equal to  
5 fifty percent of the assessed value multiplied by the aggregate local  
6 levy rates for the tax code area in which the eligible game land is  
7 located, multiplied by three-fourths. The county must provide a list  
8 to the department of eligible parcels, assessed value, and aggregate  
9 local levy rates by parcel by December 31st for payment the following  
10 year. This amount may not be assessed or paid on department  
11 buildings, structures, facilities, game farms, fish hatcheries, water  
12 access sites, tidelands, or public fishing areas.

13       (c) For the fiscal year 2026 and thereafter, the state treasurer,  
14 on behalf of the department, must distribute to counties for eligible  
15 game lands, if requested by an election under RCW 77.12.201, an  
16 amount in lieu of real property taxes equal to fifty percent of the  
17 assessed value multiplied by the aggregate local levy rates for the  
18 tax code area in which the eligible game land is located. The county  
19 must provide a list to the department of eligible parcels, assessed  
20 value, and aggregate local levy rates by parcel by December 31st for  
21 payment the following year. This amount may not be assessed or paid  
22 on department buildings, structures, facilities, game farms, fish  
23 hatcheries, water access sites, tidelands, or public fishing areas.

24       NEW SECTION. Sec. 3. This act is necessary for the immediate  
25 preservation of the public peace, health, or safety, or support of  
26 the state government and its existing public institutions, and takes  
27 effect July 1, 2019.

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