
SUBSTITUTE HOUSE BILL 1502

State of Washington

57th Legislature

2001 Regular Session

By House Committee on Agriculture & Ecology (originally sponsored by Representatives G. Chandler, Grant, Schoesler and Mastin)

Read first time . Referred to Committee on .

1 AN ACT Relating to conservation districts; amending RCW 29.13.020,
2 89.08.020, 89.08.080, 89.08.150, 89.08.180, 89.08.190, 89.08.200,
3 89.08.350, and 89.08.400; and adding a new section to chapter 89.08
4 RCW.

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

6 **Sec. 1.** RCW 29.13.020 and 1994 c 142 s 2 are each amended to read
7 as follows:

8 (1) All city, town, and district general elections shall be held
9 throughout the state of Washington on the first Tuesday following the
10 first Monday in November in the odd-numbered years.

11 This section shall not apply to:

12 (a) Elections for the recall of any elective public officer;

13 (b) Public utility districts or district elections at which the
14 ownership of property within those districts is a prerequisite to
15 voting, all of which elections shall be held at the times prescribed in
16 the laws specifically applicable thereto;

17 (c) Consolidation proposals as provided for in RCW 28A.315.280 and
18 nonhigh capital fund aid proposals as provided for in chapter 28A.540
19 RCW; and

1 (d) Conservation districts that choose to be subject to the
2 election laws contained in chapter 89.08 RCW.

3 (2) The county auditor, as ex officio supervisor of elections, upon
4 request in the form of a resolution of the governing body of a city,
5 town, or district, presented to the auditor at least forty-five days
6 prior to the proposed election date, may, if the county auditor deems
7 an emergency to exist, call a special election in such city, town, or
8 district, and for the purpose of such special election he or she may
9 combine, unite, or divide precincts. Except as provided in subsection
10 (3) of this section, such a special election shall be held on one of
11 the following dates as decided by the governing body:

12 (a) The first Tuesday after the first Monday in February;

13 (b) The second Tuesday in March;

14 (c) The fourth Tuesday in April;

15 (d) The third Tuesday in May;

16 (e) The day of the primary election as specified by RCW 29.13.070;

17 or

18 (f) The first Tuesday after the first Monday in November.

19 (3) In a presidential election year, if a presidential preference
20 primary is conducted in February, March, April, or May under chapter
21 29.19 RCW, the date on which a special election may be called under
22 subsection (2) of this section during the month of that primary is the
23 date of the presidential primary.

24 (4) In addition to subsection (2)(a) through (f) of this section,
25 a special election to validate an excess levy or bond issue may be
26 called at any time to meet the needs resulting from fire, flood,
27 earthquake, or other act of God, except that no special election may be
28 held between the first day for candidates to file for public office and
29 the last day to certify the returns of the general election other than
30 as provided in subsection (2)(e) and (f) of this section. Such special
31 election shall be conducted and notice thereof given in the manner
32 provided by law.

33 (5) This section shall supersede the provisions of any and all
34 other statutes, whether general or special in nature, having different
35 dates for such city, town, and district elections, the purpose of this
36 section being to establish mandatory dates for holding elections.

37 **Sec. 2.** RCW 89.08.020 and 1999 c 305 s 1 are each amended to read
38 as follows:

1 Unless the context clearly indicates otherwise, as used in this
2 chapter:

3 "Commission" and "state conservation commission" means the agency
4 created hereunder. All former references to "state soil and water
5 conservation committee", "state committee" or "committee" shall be
6 deemed to be references to the "state conservation commission";

7 "District", or "conservation district" means a governmental
8 subdivision of this state and a public body corporate and politic,
9 organized in accordance with the provisions of chapter 184, Laws of
10 1973 1st ex. sess., for the purposes, with the powers, and subject to
11 the restrictions set forth in this chapter. All districts created
12 under chapter 184, Laws of 1973 1st ex. sess. shall be known as
13 conservation districts and shall have all the powers and duties set out
14 in chapter 184, Laws of 1973 1st ex. sess. All references in chapter
15 184, Laws of 1973 1st ex. sess. to "districts", or "soil and water
16 conservation districts" shall be deemed to be reference to
17 "conservation districts";

18 "Board" and "supervisors" mean the board of supervisors of a
19 conservation district;

20 "Land occupier" or "occupier of land" includes any person, firm,
21 political subdivision, government agency, municipality, public or
22 private corporation, copartnership, association, or any other entity
23 whatsoever which holds title to, or is in possession of, any lands
24 lying within a district organized under the provisions of chapter 184,
25 Laws of 1973 1st ex. sess., whether as owner, lessee, renter, tenant,
26 or otherwise;

27 "District elector" (~~((or "voter"))~~) means a (~~((registered voter in the
28 county where the district is located who resides))~~) qualified county
29 elector within the district boundary or in the area affected by a
30 petition;

31 "Due notice" means a notice published at least twice, with at least
32 six days between publications, in a publication of general circulation
33 within the affected area, or if there is no such publication, by
34 posting at a reasonable number of public places within the area, where
35 it is customary to post notices concerning county and municipal
36 affairs. Any hearing held pursuant to due notice may be postponed from
37 time to time without a new notice;

1 "Renewable natural resources", "natural resources" or "resources"
2 includes land, air, water, vegetation, fish, wildlife, wild rivers,
3 wilderness, natural beauty, scenery and open space;

4 "Conservation" includes conservation, development, improvement,
5 maintenance, preservation, protection and use, and alleviation of
6 floodwater and sediment damages, and the disposal of excess surface
7 waters.

8 "Farm and agricultural land" means either (a) land in any
9 contiguous ownership of twenty or more acres devoted primarily to
10 agricultural uses; (b) any parcel of land five acres or more but less
11 than twenty acres devoted primarily to agricultural uses, which has
12 produced a gross income from agricultural uses equivalent to one
13 hundred dollars or more per acre per year for three of the five
14 calendar years preceding the date of application for classification
15 under this chapter; or (c) any parcel of land of less than five acres
16 devoted primarily to agricultural uses which has produced a gross
17 income of one thousand dollars or more per year for three of the five
18 calendar years preceding the date of application for classification
19 under this chapter. Agricultural lands shall also include farm
20 woodlots of less than twenty and more than five acres and the land on
21 which appurtenances necessary to production, preparation or sale of the
22 agricultural products exist in conjunction with the lands producing
23 such products. Agricultural lands shall also include any parcel of
24 land of one to five acres, which is not contiguous, but which otherwise
25 constitutes an integral part of farming operations being conducted on
26 land qualifying under this section as "farm and agricultural lands".

27 **Sec. 3.** RCW 89.08.080 and 1999 c 305 s 2 are each amended to read
28 as follows:

29 To form a conservation district, twenty percent of the (~~voters~~)
30 district electors within the area to be affected may file a petition
31 with the commission asking that the area be organized into a district.

32 The petition shall give the name of the proposed district, state
33 that it is needed in the interest of the public health, safety, and
34 welfare, give a general description of the area proposed to be
35 organized and request that the commission determine that it be created,
36 and that it define the boundaries thereof and call an election on the
37 question of creating the district.

1 If more than one petition is filed covering parts of the same area,
2 the commission may consolidate all or any of them.

3 **Sec. 4.** RCW 89.08.150 and 1999 c 305 s 5 are each amended to read
4 as follows:

5 If a majority of the votes cast at the election are against the
6 creation of the district, the commission shall deny the petition. If
7 a majority favor the district, the commission shall determine the
8 practicability of the project.

9 In making such determination, the commission shall consider the
10 attitude of the ((~~voters~~)) district electors of the district; the
11 number of eligible voters who voted at the election; the size of the
12 majority vote; the wealth and income of the land occupiers; the
13 probable expense of carrying out the project; and any other economic
14 factors relevant thereto.

15 If the commission finds that the project is impracticable it shall
16 enter an order to that effect and deny the petition. When the petition
17 has been denied, no new petition covering the same or substantially the
18 same area may be filed within six months therefrom.

19 **Sec. 5.** RCW 89.08.180 and 1999 c 305 s 6 are each amended to read
20 as follows:

21 Territory may be added to an existing district upon filing a
22 petition as in the case of formation with the commission by twenty
23 percent of the ((~~voters~~)) district electors of the affected area to be
24 included. The same procedure shall be followed as for the creation of
25 the district.

26 As an alternate procedure, the commission may upon the petition of
27 a majority of the ((~~voters~~)) district electors in any one or more
28 districts or in unorganized territory adjoining a conservation district
29 change the boundaries of a district, or districts, if such action will
30 promote the practical and feasible administration of such district or
31 districts.

32 Upon petition of the boards of supervisors of two or more
33 districts, the commission may approve the combining of all or parts of
34 such districts and name the district, or districts, with the approval
35 of the name by the secretary of state. A public hearing and/or a
36 referendum may be held if deemed necessary or desirable by the

1 commission in order to determine the wishes of the ((voters)) district
2 electors.

3 When districts are combined, the joint boards of supervisors will
4 first select a chairman, secretary and other necessary officers and
5 select a regular date for meetings. All elected supervisors will
6 continue to serve as members of the board until the expiration of their
7 current term of office, and/or until the election date nearest their
8 expiration date. All appointed supervisors will continue to serve
9 until the expiration of their current term of office, at which time the
10 commission will make the necessary appointments. In the event that
11 more than two districts are combined, a similar procedure will be set
12 up and administered by the commission.

13 When districts are combined or territory is moved from one district
14 to another, the property, records and accounts of the districts
15 involved shall be distributed to the remaining district or districts as
16 approved by the commission. A new certificate of organization, naming
17 and describing the new district or districts, shall be issued by the
18 secretary of state.

19 **Sec. 6.** RCW 89.08.190 and 1973 1st ex.s. c 184 s 20 are each
20 amended to read as follows:

21 (1) Within thirty days after the issuance of the certificate of
22 organization, unless the time is extended by the commission, petitions
23 shall be filed with the commission to nominate candidates for the three
24 elected supervisors. The petition shall be signed by not less than
25 twenty-five district electors, and a district elector may sign
26 petitions nominating more than one person.

27 In the case of a new district, the commission shall give due notice
28 to elect the three supervisors. All provisions pertaining to elections
29 on the creation of a district shall govern this election so far as
30 applicable. The names of all nominees shall appear on the ballot in
31 alphabetical order, together with instructions to vote for three. The
32 three candidates receiving the most votes shall be declared elected
33 supervisors, the one receiving the most being elected for a three-year
34 term, the next for two and the last for one year.

35 ~~((An alternate method of dividing the district into three zones may
36 be used when requested by the board of supervisors and approved by the
37 commission. In such case, instructions will be to vote for one in each~~

1 zone. ~~The candidate receiving the most votes in a zone shall be~~
2 ~~declared elected.~~)

3 (2) If the board chooses to use the election method under this
4 section then:

5 (a) Each odd-numbered year after the creation of the first board of
6 supervisors((7)) the board shall by resolution and by giving due
7 notice, set a date during the first quarter of ((each)) the calendar
8 year at which time it shall conduct an election. Names of candidates
9 nominated by petition shall appear in alphabetical order on the
10 ballots, together with an extra line wherein may be written in the name
11 of any other candidate. The commission shall establish procedures for
12 elections, canvass the returns and announce the official results
13 thereof. Election results may be announced by polling officials at the
14 close of the election subject to official canvass of ballots by the
15 commission. Supervisors elected shall take office at the first board
16 meeting following the election.

17 (b) No election shall be held to elect a conservation district
18 supervisor, or to fill the remainder of an unexpired term which arose
19 from a vacancy on the board of supervisors, if no one or only one
20 person files for the position. If only one person files for the
21 position, he or she shall be considered to have been elected to the
22 position at the election that otherwise would have taken place for such
23 position. If no one files for the position and the upcoming election
24 is one at which someone would have been elected to fill the expired
25 term, the position shall be treated as vacant at the expiration of the
26 term. If no one files for the position and the upcoming election is
27 one at which someone would have been elected to fill the remaining term
28 of office, the person appointed to fill the vacancy shall be considered
29 to have been elected to the position at the election and shall serve
30 for the remainder of the unexpired term.

31 (c) An alternate method of dividing the district into three zones
32 may be used when requested by the board of supervisors and approved by
33 the commission. In such case, district electors shall be instructed to
34 vote for one candidate in each zone. The candidate receiving the most
35 votes in a zone shall be declared elected.

36 (3) The board of supervisors may by resolution elect to use the
37 election method specified in Title 29 RCW and this subsection (3). If
38 the board chooses to use the election method under Title 29 RCW and

1 this subsection (3), then it is also subject to the following
2 provisions:

3 (a) There shall be no primary to nominate candidates.

4 (b) An alternate method of dividing the district into three zones
5 may be used when requested by the board of supervisors and approved by
6 the commission. In such case, district electors, as that term is
7 defined in Title 29 RCW, shall be instructed to vote for one candidate
8 in each zone. The candidate receiving the most votes in a zone shall
9 be declared elected.

10 (c) All candidates and supervisors, whether elected or appointed,
11 are subject to the disclosure requirements of chapter 42.17 RCW.

12 **Sec. 7.** RCW 89.08.200 and 1973 1st ex.s. c 184 s 21 are each
13 amended to read as follows:

14 The term of office of each supervisor shall be ~~((three))~~ four years
15 and until his or her successor is appointed or elected and qualified,
16 except that the supervisors first appointed shall serve for ~~((one))~~ two
17 and ~~((two))~~ four years respectively from the date of their
18 appointments, as designated in their appointments.

19 In the case of elected supervisors, the term of office of each
20 supervisor shall be ~~((three))~~ four years and until his or her successor
21 is elected and qualified, except that for the first election, the one
22 receiving the largest number of votes shall be elected for ~~((three))~~
23 four years; the next largest ~~((two))~~ three years; and the third largest
24 ~~((one-year))~~ two years. Successors shall be elected for ~~((three-year))~~
25 four-year terms.

26 Vacancies in the office of appointed supervisors shall be filled by
27 the state conservation commission. Vacancies in the office of elected
28 supervisors shall be filled by appointment made by the remaining
29 supervisors for the unexpired term.

30 A majority of the supervisors shall constitute a quorum and the
31 concurrence of a majority is required for any official action or
32 determination.

33 Supervisors shall serve without compensation, but they shall be
34 entitled to expenses, including traveling expenses, necessarily
35 incurred in discharge of their duties. A supervisor may be removed by
36 the state conservation commission upon notice and hearing, for neglect
37 of duty or malfeasance in office, but for no other reason.

1 The governing board shall designate a ((~~chairman~~)) chair from time
2 to time.

3 For elected supervisors whose terms expire in 2001, a special
4 election shall be in the last quarter of 2001, with election procedures
5 as specified in RCW 89.08.190 (2) or (3).

6 For elected supervisors whose terms would expire in 2002 but for
7 this act, the general election shall be in 2003, with election
8 procedures as specified in RCW 89.08.190 (2) or (3).

9 For elected supervisors whose terms expire in 2003, the general
10 election shall be in 2003, with election procedures as specified in RCW
11 89.08.190 (2) or (3). All incumbent supervisors whose terms would have
12 expired but for this act shall remain in office until their successors
13 are elected and qualified.

14 **Sec. 8.** RCW 89.08.350 and 1999 c 305 s 9 are each amended to read
15 as follows:

16 At any time after five years from the organization of a district,
17 twenty percent of the ((~~voters~~)) district electors in the district may
18 file with the commission a petition, praying that the district be
19 dissolved. The commission may hold public hearings thereon, and within
20 sixty days from receipt of the petition, shall give due notice of an
21 election on the question of dissolution. It shall provide appropriate
22 ballots, conduct the election, canvass the returns, and declare the
23 results in the same manner as for elections to create a district.

24 All district electors may vote at the election. No informality
25 relating to the election shall invalidate it if notice is substantially
26 given and the election is fairly conducted.

27 **Sec. 9.** RCW 89.08.400 and 1992 c 70 s 1 are each amended to read
28 as follows:

29 For those districts that have chosen to conduct elections pursuant
30 to RCW 89.08.190(2):

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

36 (2)(a) Special assessments to finance the activities of a
37 conservation district may be imposed by the county legislative

1 authority of the county in which the conservation district is located
2 for a period or periods each not to exceed ten years in duration.

3 The supervisors of a conservation district shall hold a public
4 hearing on a proposed system of assessments prior to the first day of
5 August in the year prior to which it is proposed that the initial
6 special assessments be collected. At that public hearing, the
7 supervisors shall gather information and shall alter the proposed
8 system of assessments when appropriate, including the number of years
9 during which it is proposed that the special assessments be imposed.

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

26 (c) Special assessments may be altered during this period on
27 individual parcels in accordance with the system of assessments if land
28 is divided or land uses or other factors change.

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

35 (3) A system of assessments shall classify lands in the
36 conservation district into suitable classifications according to
37 benefits conferred or to be conferred by the activities of the
38 conservation district, determine an annual per acre rate of assessment
39 for each classification of land, and indicate the total amount of

1 special assessments proposed to be obtained from each classification of
2 lands. Lands deemed not to receive benefit from the activities of the
3 conservation district shall be placed into a separate classification
4 and shall not be subject to the special assessments. An annual
5 assessment rate shall be stated as either uniform annual per acre
6 amount, or an annual flat rate per parcel plus a uniform annual rate
7 per acre amount, for each classification of land. The maximum annual
8 per acre special assessment rate shall not exceed ten cents per acre.
9 The maximum annual per parcel rate shall not exceed five dollars.

10 Public land, including lands owned or held by the state, shall be
11 subject to special assessments to the same extent as privately owned
12 lands. The procedures provided in chapter 79.44 RCW shall be followed
13 if lands owned or held by the state are subject to the special
14 assessments of a conservation district.

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

37 (4) A conservation district shall prepare an assessment roll that
38 implements the system of assessments approved by the county legislative
39 authority. The special assessments from the assessment roll shall be

1 spread by the county assessor as a separate item on the tax rolls and
2 shall be collected and accounted for with property taxes by the county
3 treasurer. The amount of a special assessment shall constitute a lien
4 against the land that shall be subject to the same conditions as a tax
5 lien, collected by the treasurer in the same manner as delinquent real
6 property taxes, and subject to the same interest rate and penalty as
7 for delinquent property taxes. The county treasurer shall deduct an
8 amount, as established by the county legislative authority, from the
9 collected special assessments(~~(, as established by the county~~
10 ~~legislative authority,~~)) to cover the costs incurred by the county
11 assessor and county treasurer in spreading and collecting the special
12 assessments, but not to exceed the actual costs of such work.

13 (5) The special assessments for a conservation district shall not
14 be spread on the tax rolls and shall not be collected with property tax
15 collections in the following year if, after the system of assessments
16 has been approved by the county legislative authority but prior to the
17 fifteenth day of December in that year, a petition has been filed with
18 the county legislative authority objecting to the imposition of such
19 special assessments, which petition has been signed by at least twenty
20 percent of the owners of land that would be subject to the special
21 assessments to be imposed for a conservation district.

22 NEW SECTION. Sec. 10. A new section is added to chapter 89.08 RCW
23 to read as follows:

24 For those districts that have chosen to conduct elections pursuant
25 to Title 29 RCW and RCW 89.08.190(3):

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

31 (2)(a) Special assessments to finance the activities of a
32 conservation district may be imposed by the board of supervisors for a
33 period or periods each not to exceed ten years in duration.

34 The supervisors of a conservation district shall hold a public
35 hearing on a proposed system of assessments prior to the first day of
36 August in the year prior to which it is proposed that the initial
37 special assessments be collected. At that public hearing, the
38 supervisors shall gather information and shall alter the proposed

1 system of assessments when appropriate, including the number of years
2 during which it is proposed that the special assessments be imposed.

3 (b) After the public hearing, if the board of supervisors finds
4 that both the public interest will be served by the imposition of the
5 special assessments and that the special assessments to be imposed on
6 any land will not exceed the special benefit that the land receives or
7 will receive from the activities of the conservation district, the
8 board of supervisors shall impose the assessments.

9 (c) Special assessments may be altered during this period on
10 individual parcels in accordance with the system of assessments if land
11 is divided or land uses or other factors change.

12 (d) Notice of the public hearings held by the supervisors shall be
13 posted conspicuously in at least five places throughout the
14 conservation district, and published once a week for two consecutive
15 weeks in a newspaper in general circulation throughout the conservation
16 district, with the date of the last publication at least five days
17 prior to the public hearing.

18 (3) A system of assessments shall classify lands in the
19 conservation district into suitable classifications according to
20 benefits conferred or to be conferred by the activities of the
21 conservation district, determine an annual per acre rate of assessment
22 for each classification of land, and indicate the total amount of
23 special assessments proposed to be obtained from each classification of
24 lands. Lands deemed not to receive benefit from the activities of the
25 conservation district shall be placed into a separate classification
26 and shall not be subject to the special assessments. An annual
27 assessment rate shall be stated as either uniform annual per acre
28 amount, or an annual flat rate per parcel plus a uniform annual rate
29 per acre amount, for each classification of land. The maximum annual
30 per acre special assessment rate shall not exceed ten cents per acre.
31 The maximum annual per parcel rate shall not exceed five dollars.

32 Public land, including lands owned or held by the state, shall be
33 subject to special assessments to the same extent as privately owned
34 lands. The procedures provided in chapter 79.44 RCW shall be followed
35 if lands owned or held by the state are subject to the special
36 assessments of a conservation district.

37 Forest lands used solely for the planting, growing, or harvesting
38 of trees may be subject to special assessments if such lands benefit
39 from the activities of the conservation district, but the per acre rate

1 of special assessment on benefited forest lands shall not exceed one-
2 tenth of the weighted average per acre assessment on all other lands
3 within the conservation district that are subject to its special
4 assessments. The calculation of the weighted average per acre special
5 assessment shall be a ratio calculated as follows: (a) The numerator
6 shall be the total amount of money estimated to be derived from the
7 imposition of per acre special assessments on the nonforest lands in
8 the conservation district; and (b) the denominator shall be the total
9 number of nonforest land acres in the conservation district that
10 receive benefit from the activities of the conservation district and
11 which are subject to the special assessments of the conservation
12 district. No more than ten thousand acres of such forest lands that is
13 both owned by the same person or entity and is located in the same
14 conservation district may be subject to the special assessments that
15 are imposed for that conservation district in any year. Per parcel
16 charges shall not be imposed on forest land parcels. However, in lieu
17 of a per parcel charge, a charge of up to three dollars per forest
18 landowner may be imposed on each owner of forest lands whose forest
19 lands are subject to a per acre rate of assessment.

20 (4) A conservation district shall prepare an assessment roll that
21 implements the system of assessments approved by the board of
22 supervisors. The special assessments from the assessment roll shall be
23 spread by the county assessor as a separate item on the tax rolls and
24 shall be collected and accounted for with property taxes by the county
25 treasurer. The amount of a special assessment shall constitute a lien
26 against the land that shall be subject to the same conditions as a tax
27 lien, collected by the treasurer in the same manner as delinquent real
28 property taxes, and subject to the same interest rate and penalty as
29 for delinquent property taxes. The county treasurer shall deduct an
30 amount, as established by the county legislative authority, from the
31 collected special assessments to cover the costs incurred by the county
32 assessor and county treasurer in spreading and collecting the special
33 assessments, but not to exceed the actual costs of such work.

34 (5) The special assessments for a conservation district shall not
35 be spread on the tax rolls and shall not be collected with property tax
36 collections in the following year if, after the system of assessments
37 has been approved by the board of supervisors, but prior to the
38 fifteenth day of December in that year, a petition has been filed with
39 the board of supervisors objecting to the imposition of such special

1 assessments, which petition has been signed by at least twenty percent
2 of the owners of land that would be subject to the special assessments
3 to be imposed for a conservation district.

--- END ---