

2SSB 6082 - H COMM AMD

By Committee on Capital Budget

1 Strike everything after the enacting clause and insert the
2 following:

3 "**Sec. 1.** RCW 79A.15.010 and 1990 1st ex.s. c 14 s 2 are each
4 amended to read as follows:

5 The definitions set forth in this section apply throughout this
6 chapter.

7 (1) "Acquisition" means the purchase on a willing seller basis of
8 fee or less than fee interests in real property. These interests
9 include, but are not limited to, options, rights of first refusal,
10 conservation easements, leases, and mineral rights.

11 (2) "Committee" means the interagency committee for outdoor
12 recreation.

13 (3) "Critical habitat" means lands important for the protection,
14 management, or public enjoyment of certain wildlife species or groups
15 of species, including, but not limited to, wintering range for deer,
16 elk, and other species, waterfowl and upland bird habitat, fish
17 habitat, and habitat for endangered, threatened, or sensitive species.

18 (4) "Local agencies" means a city, county, town, federally
19 recognized Indian tribe, special purpose district, port district, or
20 other political subdivision of the state providing services to less
21 than the entire state.

22 (5) "Natural areas" means areas that have, to a significant degree,
23 retained their natural character and are important in preserving rare
24 or vanishing flora, fauna, geological, natural historical, or similar
25 features of scientific or educational value.

26 (6) "Riparian habitat" means land adjacent to water bodies, as well
27 as submerged land such as streambeds, which can provide functional
28 habitat for salmonids and other fish and wildlife species. Riparian
29 habitat includes, but is not limited to, shorelines and near-shore
30 marine habitat, estuaries, lakes, wetlands, streams, and rivers.

1 (7) "Special needs populations" means physically restricted people
2 or people of limited means.

3 ~~((+7))~~ (8) "State agencies" means the state parks and recreation
4 commission, the department of natural resources, the department of
5 general administration, and the department of fish and wildlife.

6 (9) "Trails" means public ways constructed for and open to
7 pedestrians, equestrians, or bicyclists, or any combination thereof,
8 other than a sidewalk constructed as a part of a city street or county
9 road for exclusive use of pedestrians.

10 ~~((+8))~~ (10) "Urban wildlife habitat" means lands that provide
11 habitat important to wildlife in proximity to a metropolitan area.

12 ~~((+9))~~ (11) "Water access" means boat or foot access to marine
13 waters, lakes, rivers, or streams.

14 **Sec. 2.** RCW 79A.15.030 and 2000 c 11 s 66 are each amended to read
15 as follows:

16 (1) Moneys appropriated for this chapter shall be divided ~~((equally~~
17 ~~between the habitat conservation and outdoor recreation accounts and~~
18 ~~shall be used exclusively for the purposes specified in this chapter))~~
19 as follows:

20 (a) Appropriations for a biennium of forty million dollars or less
21 must be allocated equally between the habitat conservation account and
22 the outdoor recreation account.

23 (b) If appropriations for a biennium total more than forty million
24 dollars, the money must be allocated as follows: (i) Twenty million
25 dollars to the habitat conservation account and twenty million dollars
26 to the outdoor recreation account; (ii) any amount over forty million
27 dollars up to fifty million dollars shall be allocated as follows: (A)
28 Twenty-five percent to the habitat conservation account; (B) twenty-
29 five percent to the outdoor recreation account; and (C) fifty percent
30 to the riparian protection account; and (iii) any remaining amounts
31 over fifty million dollars must be allocated as follows: (A) One-third
32 to the habitat conservation account; (B) one-third to the outdoor
33 recreation account; and (C) one-third to the riparian protection
34 account.

35 (2) Except as otherwise provided in this act, moneys deposited in

1 these accounts shall be invested as authorized for other state funds,
2 and any earnings on them shall be credited to the respective account.

3 (3) All moneys deposited in the habitat conservation ~~((and))~~,
4 outdoor recreation, and riparian protection accounts shall be allocated
5 as provided under RCW 79A.15.040 ~~((and))~~, 79A.15.050, and section 5 of
6 this act as grants to state or local agencies for acquisition,
7 development, and renovation within the jurisdiction of those agencies,
8 subject to legislative appropriation. The committee may use or permit
9 the use of any funds appropriated for this chapter as matching funds
10 where federal, local, or other funds are made available for projects
11 within the purposes of this chapter.

12 (4) Projects receiving grants under this chapter that are developed
13 or otherwise accessible for public recreational uses shall be available
14 to the public ~~((on a nondiscriminatory basis))~~.

15 (5) The committee may make grants to an eligible project from
16 ~~((both))~~ the habitat conservation ~~((and))~~, outdoor recreation, and
17 riparian protection accounts and any one or more of the applicable
18 categories under such accounts described in RCW 79A.15.040 ~~((and))~~,
19 79A.15.050, and section 5 of this act.

20 (6) The committee may accept private donations to the habitat
21 conservation account, the outdoor recreation account, and the riparian
22 protection account for the purposes specified in this chapter.

23 (7) The committee may apply up to three percent of the funds
24 appropriated for this chapter for the administration of the programs
25 and purposes specified in this chapter.

26 **Sec. 3.** RCW 79A.15.040 and 1999 c 379 s 917 are each amended to
27 read as follows:

28 (1) Moneys appropriated for this chapter to the habitat
29 conservation account shall be distributed in the following way:

30 (a) Not less than thirty-five percent for the acquisition and
31 development of critical habitat;

32 (b) Not less than twenty percent for the acquisition and
33 development of natural areas;

34 (c) Not less than fifteen percent for the acquisition and
35 development of urban wildlife habitat; ~~((and))~~

1 (d) ~~((The remaining amount shall be considered unallocated and))~~
2 Not less than five percent shall be used by the committee to fund
3 ~~((high priority acquisition and development needs for critical habitat,~~
4 ~~natural areas, and urban wildlife habitat. During the fiscal biennium~~
5 ~~ending June 30, 2001, the remaining amount reappropriated from the~~
6 ~~fiscal biennium ending June 30, 1999, may be allocated for matching~~
7 ~~grants for riparian zone habitat protection projects that implement~~
8 ~~watershed plans under the program established in section 329(6),~~
9 ~~chapter 235, Laws of 1997))~~ restoration and enhancement projects on
10 state lands. Only the department of natural resources and the
11 department of fish and wildlife may apply for these funds to be used on
12 existing habitat and natural area lands; and

13 (e) The remaining amount shall be considered unallocated and shall
14 be used by the committee to fund high priority acquisition and
15 development needs for critical habitat, natural areas, and urban
16 wildlife habitat and for restoration and enhancement projects on state
17 lands.

18 (2) In distributing these funds, the committee retains discretion
19 to meet the most pressing needs for critical habitat, natural areas,
20 and urban wildlife habitat, and is not required to meet the percentages
21 described in subsection (1) of this section in any one biennium.

22 (3) Only state agencies may apply for acquisition and development
23 funds for ~~((critical habitat and))~~ natural areas projects under
24 subsection (1)~~((a),~~) (b)~~((, and (d))~~) of this section.

25 (4) State and local agencies may apply for acquisition and
26 development funds for critical habitat and urban wildlife habitat
27 projects under subsection (1)(a) and (c) ~~((and (d))~~) of this section.

28 (5)(a) Any lands that have been acquired with grants under this
29 section by the department of fish and wildlife are subject to an amount
30 in lieu of real property taxes and an additional amount for control of
31 noxious weeds as determined by RCW 77.12.203.

32 (b) Any lands that have been acquired with grants under this
33 section by the department of natural resources are subject to payments
34 in the amounts required under the provisions of sections 9 and 10 of
35 this act.

1 **Sec. 4.** RCW 79A.15.050 and 2003 c 184 s 1 are each amended to read
2 as follows:

3 (1) Moneys appropriated for this chapter to the outdoor recreation
4 account shall be distributed in the following way:

5 (a) Not less than (~~twenty-five~~) thirty percent to the state parks
6 and recreation commission for the acquisition (~~and~~), renovation, or
7 development of state parks, with at least (~~seventy-five~~) fifty
8 percent of (~~this~~) the money for acquisition costs(~~.—However,~~
9 ~~between July 27, 2003, and June 30, 2009, at least fifty percent of~~
10 ~~this money for the acquisition and development of state parks must be~~
11 ~~used for acquisition costs~~));

12 (b) Not less than (~~twenty-five~~) thirty percent for the
13 acquisition, development, and renovation of local parks, with at least
14 fifty percent of this money for acquisition costs;

15 (c) Not less than (~~fifteen~~) twenty percent for the acquisition
16 and development of trails;

17 (d) Not less than ten percent for the acquisition and development
18 of water access sites, with at least seventy-five percent of this money
19 for acquisition costs; (~~and~~)

20 (e) Not less than five percent for development and renovation
21 projects on state recreation lands. Only the department of natural
22 resources and the department of fish and wildlife may apply for these
23 funds to be used on their existing recreation lands; and

24 (f) The remaining amount shall be considered unallocated and shall
25 be distributed by the committee to state and local agencies to fund
26 high priority acquisition and development needs for parks, trails, and
27 water access sites.

28 (2) In distributing these funds, the committee retains discretion
29 to meet the most pressing needs for state and local parks, trails, and
30 water access sites, and is not required to meet the percentages
31 described in subsection (1) of this section in any one biennium.

32 (3) Only local agencies may apply for acquisition, development, or
33 renovation funds for local parks under subsection (1)(b) of this
34 section.

35 (4) Only state and local agencies may apply for funds for trails
36 under subsection (1)(c) of this section.

1 (5) Only state and local agencies may apply for funds for water
2 access sites under subsection (1)(d) of this section.

3 NEW SECTION. **Sec. 5.** A new section is added to chapter 79A.15 RCW
4 to read as follows:

5 (1) The riparian protection account is established in the state
6 treasury. The committee must administer the account in accordance with
7 chapter 79A.25 RCW and this chapter, and hold it separate and apart
8 from all other money, funds, and accounts of the committee.

9 (2) Moneys appropriated for this chapter to the riparian protection
10 account must be distributed for the acquisition and enhancement or
11 restoration of riparian habitat. All enhancement or restoration
12 projects, except those qualifying under subsection (9)(a) of this
13 section, must include the acquisition of a real property interest in
14 order to be eligible. At least fifty percent of riparian protection
15 account funds must be used for the acquisition of real property
16 interests.

17 (3) State and local agencies and lead entities under chapter 77.85
18 RCW may apply for acquisition and enhancement or restoration funds for
19 riparian habitat projects under subsection (1) of this section. Other
20 state agencies not defined in RCW 79A.15.010, such as the department of
21 transportation and the department of corrections, may enter into
22 interagency agreements with state agencies to apply in partnership for
23 funds under this section.

24 (4) The committee may adopt rules establishing acquisition policies
25 and priorities for distributions from the riparian protection account.

26 (5) Except as provided in RCW 79A.15.030(7), moneys appropriated
27 for this section may not be used by the committee to fund staff
28 positions or other overhead expenses, or by a state, regional, or local
29 agency to fund operation or maintenance of areas acquired under this
30 chapter.

31 (6) Moneys appropriated for this section may be used by grant
32 recipients for costs incidental to restoration and acquisition,
33 including, but not limited to, surveying expenses, fencing, and
34 signing.

35 (7) The committee may not approve a local project where the local
36 agency share is less than the amount to be awarded from the riparian

1 protection account. In-kind contributions, including contributions of
2 a real property interest in land may be used to satisfy the local
3 agency's share.

4 (8) State agencies receiving grants for acquisition of land under
5 this section must pay an amount in lieu of real property taxes equal to
6 the amount of tax that would be due if the land were taxable as open
7 space land under chapter 84.34 RCW, plus an additional amount for
8 control of noxious weeds equal to that which would be paid if such
9 lands were privately owned. The county assessor and county legislative
10 authority shall assist in determining the appropriate calculation of
11 the amount of tax that would be due under chapter 84.34 RCW.

12 (9) In determining acquisition priorities with respect to the
13 riparian protection account, the committee must consider, at a minimum,
14 the following criteria:

15 (a) Whether the project continues the conservation reserve
16 enhancement program. Applications that extend the duration of leases
17 of riparian areas that are currently enrolled in the conservation
18 reserve enhancement program shall be highly considered in the process.
19 Such applications are also eligible for an additional conservation
20 lease of at least twenty-five years of duration;

21 (b) Whether the projects are identified or recommended in a
22 watershed planning process under chapter 247, Laws of 1998, salmon
23 recovery planning under chapter 77.85 RCW, or other local plans, such
24 as habitat conservation plans, and these must be highly considered in
25 the process;

26 (c) Whether there is community support for the project;

27 (d) Whether there is an immediate threat to the site;

28 (e) Whether the quality of the habitat is improved or, for projects
29 including restoration or enhancement, the potential for restoring
30 quality habitat including linkage of the site to other high quality
31 habitat;

32 (f) Whether the project is consistent with a local land use plan,
33 or a regional or statewide recreational or resource plan. The projects
34 that assist in the implementation of local shoreline master plans
35 updated according to RCW 90.58.080 or local comprehensive plans updated
36 according to RCW 36.70A.130 must be highly considered in the process;
37 and

1 (g) Whether the site has educational or scientific value.

2 (10) Before November 1st of each even-numbered year, the committee
3 will recommend to the governor a prioritized list of projects to be
4 funded under this section. The governor may remove projects from the
5 list recommended by the committee and will submit this amended list in
6 the capital budget request to the legislature. The list must include,
7 but not be limited to, a description of each project and any particular
8 match requirement.

9 **Sec. 6.** RCW 79A.15.060 and 2000 c 11 s 67 are each amended to read
10 as follows:

11 (1) The committee may adopt rules establishing acquisition policies
12 and priorities for distributions from the habitat conservation account.

13 (2) Except as provided in RCW 79A.15.030(7), moneys appropriated
14 for this chapter may not be used by the committee to fund
15 ((additional)) staff positions or other overhead expenses, or by a
16 state, regional, or local agency to fund operation ((and)) or
17 maintenance of areas acquired under this chapter((, except that the
18 committee may use moneys appropriated for this chapter for the fiscal
19 biennium ending June 30, 2001, for the administrative costs of
20 implementing the pilot watershed plan implementation program
21 established in section 329(6), chapter 235, Laws of 1997, and
22 developing an inventory of publicly owned lands established in section
23 329(7), chapter 235, Laws of 1997)).

24 (3) Moneys appropriated for this chapter may be used by grant
25 recipients for costs incidental to acquisition, including, but not
26 limited to, surveying expenses, fencing, and signing.

27 (4) ~~((Except as provided in subsection (5) of this section,))~~ The
28 committee may not approve a local project where the local agency share
29 is less than the amount to be awarded from the habitat conservation
30 account.

31 (5) ~~((During the fiscal biennium ending June 30, 2001, the~~
32 ~~committee may approve a riparian zone habitat protection project~~
33 ~~established in section 329(6), chapter 235, Laws of 1997, where the~~
34 ~~local agency share is less than the amount to be awarded from the~~
35 ~~habitat conservation account.~~

1 ~~(6)~~) In determining acquisition priorities with respect to the
2 habitat conservation account, the committee shall consider, at a
3 minimum, the following criteria:
4 (a) For critical habitat and natural areas proposals:
5 (i) Community support for the project;
6 (ii) Recommendations as part of a watershed plan or habitat
7 conservation plan, or a coordinated regionwide prioritization effort,
8 and for projects primarily intended to benefit salmon, limiting
9 factors, or critical pathways analysis;
10 (iii) Immediacy of threat to the site;
11 ~~((iii))~~ (iv) Uniqueness of the site;
12 ~~((iv))~~ (v) Diversity of species using the site;
13 ~~((v))~~ (vi) Quality of the habitat;
14 ~~((vi))~~ (vii) Long-term viability of the site;
15 ~~((vii))~~ (viii) Presence of endangered, threatened, or sensitive
16 species;
17 ~~((viii))~~ (ix) Enhancement of existing public property;
18 ~~((ix))~~ (x) Consistency with a local land use plan, or a regional
19 or statewide recreational or resource plan, including projects that
20 assist in the implementation of local shoreline master plans updated
21 according to RCW 90.58.080 or local comprehensive plans updated
22 according to RCW 36.70A.130; ~~((and~~
23 ~~(x))~~ (xi) Educational and scientific value of the site;
24 (xii) Integration with recovery efforts for endangered, threatened,
25 or sensitive species;
26 (xiii) For critical habitat proposals by local agencies, the
27 statewide significance of the site.
28 (b) For urban wildlife habitat proposals, in addition to the
29 criteria of (a) of this subsection:
30 (i) Population of, and distance from, the nearest urban area;
31 (ii) Proximity to other wildlife habitat;
32 (iii) Potential for public use; and
33 (iv) Potential for use by special needs populations.
34 ~~((7))~~ (6) Before ~~((October))~~ November 1st of each even-numbered
35 year, the committee shall recommend to the governor a prioritized list
36 of state agency projects to be funded under RCW 79A.15.040(1) (a), (b),
37 and (c). The governor may remove projects from the list recommended by

1 the committee and shall submit this amended list in the capital budget
2 request to the legislature. The list shall include, but not be limited
3 to, a description of each project; and shall describe for each project
4 any anticipated restrictions upon recreational activities allowed prior
5 to the project.

6 ~~((+8))~~ (7) Before ~~((October))~~ November 1st of each even-numbered
7 year, the committee shall recommend to the governor a prioritized list
8 of all local projects to be funded under RCW 79A.15.040(1) (a) and (c).
9 The governor may remove projects from the list recommended by the
10 committee and shall submit this amended list in the capital budget
11 request to the legislature. The list shall include, but not be limited
12 to, a description of each project and any particular match requirement,
13 and describe for each project any anticipated restrictions upon
14 recreational activities allowed prior to the project.

15 **Sec. 7.** RCW 79A.15.070 and 2000 c 11 s 68 are each amended to read
16 as follows:

17 (1) In determining which state parks proposals and local parks
18 proposals to fund, the committee shall use existing policies and
19 priorities.

20 (2) Except as provided in RCW 79A.15.030(7), moneys appropriated
21 for this chapter may not be used by the committee to fund
22 ~~((additional))~~ staff or other overhead expenses, or by a state,
23 regional, or local agency to fund operation ~~((and))~~ or maintenance of
24 areas acquired under this chapter ~~((, except that the committee may use~~
25 ~~moneys appropriated for this chapter for the fiscal biennium ending~~
26 ~~June 30, 2001, for the administrative costs of implementing the pilot~~
27 ~~watershed plan implementation program established in section 329(6),~~
28 ~~chapter 235, Laws of 1997, and developing an inventory of publicly~~
29 ~~owned lands established in section 329(7), chapter 235, Laws of 1997)).~~

30 (3) Moneys appropriated for this chapter may be used by grant
31 recipients for costs incidental to acquisition and development,
32 including, but not limited to, surveying expenses, fencing, and
33 signing.

34 (4) The committee may not approve a project of a local agency where
35 the share contributed by the local agency is less than the amount to be
36 awarded from the outdoor recreation account.

1 (5) The committee may adopt rules establishing acquisition policies
2 and priorities for the acquisition and development of trails and water
3 access sites to be financed from moneys in the outdoor recreation
4 account.

5 (6) In determining the acquisition and development priorities, the
6 committee shall consider, at a minimum, the following criteria:

7 (a) For trails proposals:

8 (i) Community support for the project;

9 (ii) Immediacy of threat to the site;

10 (iii) Linkage between communities;

11 (iv) Linkage between trails;

12 (v) Existing or potential usage;

13 (vi) Consistency with ~~((an existing))~~ a local land use plan, or a
14 regional or statewide recreational or resource plan, including projects
15 that assist in the implementation of local shoreline master plans
16 updated according to RCW 90.58.080 or local comprehensive plans updated
17 according to RCW 36.70A.130;

18 (vii) Availability of water access or views;

19 (viii) Enhancement of wildlife habitat; and

20 (ix) Scenic values of the site.

21 (b) For water access proposals:

22 (i) Community support for the project;

23 (ii) Distance from similar water access opportunities;

24 (iii) Immediacy of threat to the site;

25 (iv) Diversity of possible recreational uses; ~~((and))~~

26 (v) Public demand in the area; and

27 (vi) Consistency with a local land use plan, or a regional or
28 statewide recreational or resource plan, including projects that assist
29 in the implementation of local shoreline master plans updated according
30 to RCW 90.58.080 or local comprehensive plans updated according to RCW
31 36.70A.130.

32 (7) Before ~~((October))~~ November 1st of each even-numbered year, the
33 committee shall recommend to the governor a prioritized list of state
34 agency projects to be funded under RCW 79A.15.050(1) (a), (c), and (d).
35 The governor may remove projects from the list recommended by the
36 committee and shall submit this amended list in the capital budget
37 request to the legislature. The list shall include, but not be limited

1 to, a description of each project; and shall describe for each project
2 any anticipated restrictions upon recreational activities allowed prior
3 to the project.

4 (8) Before (~~October~~) November 1st of each even-numbered year, the
5 committee shall recommend to the governor a prioritized list of all
6 local projects to be funded under RCW 79A.15.050(1) (b), (c), and (d).
7 The governor may remove projects from the list recommended by the
8 committee and shall submit this amended list in the capital budget
9 request to the legislature. The list shall include, but not be limited
10 to, a description of each project and any particular match requirement,
11 and describe for each project any anticipated restrictions upon
12 recreational activities allowed prior to the project.

13 **Sec. 8.** RCW 79A.15.080 and 1990 1st ex.s. c 14 s 9 are each
14 amended to read as follows:

15 The committee shall not sign contracts or otherwise financially
16 obligate funds from the habitat conservation account (~~or~~), the
17 outdoor recreation account, or the riparian protection account as
18 provided in this chapter before the legislature has appropriated funds
19 for a specific list of projects. The legislature may remove projects
20 from the list recommended by the governor.

21 NEW SECTION. **Sec. 9.** A new section is added to chapter 79.70 RCW
22 to read as follows:

23 The state treasurer, on behalf of the department, must distribute
24 to counties for all lands acquired for the purposes of this chapter an
25 amount in lieu of real property taxes equal to the amount of tax that
26 would be due if the land were taxable as open space land under chapter
27 84.34 RCW, plus an additional amount equal to the amount of weed
28 control assessment that would be due if such lands were privately
29 owned. The county assessor and county legislative authority shall
30 assist in determining the appropriate calculation of the amount of tax
31 that would be due under chapter 84.34 RCW. The county shall distribute
32 the amount received under this section in lieu of real property taxes
33 to all property taxing districts except the state in appropriate tax
34 code areas the same way it would distribute local property taxes from

1 private property. The county shall distribute the amount received
2 under this section for weed control to the appropriate weed district.

3 NEW SECTION. **Sec. 10.** A new section is added to chapter 79.71 RCW
4 to read as follows:

5 The state treasurer, on behalf of the department, must distribute
6 to counties for all lands acquired for the purposes of this chapter an
7 amount in lieu of real property taxes equal to the amount of tax that
8 would be due if the land were taxable as open space land under chapter
9 84.34 RCW, plus an additional amount equal to the amount of weed
10 control assessment that would be due if such lands were privately
11 owned. The county assessor and county legislative authority shall
12 assist in determining the appropriate calculation of the amount of tax
13 that would be due under chapter 84.34 RCW. The county shall distribute
14 the amount received under this section in lieu of real property taxes
15 to all property taxing districts except the state in appropriate tax
16 code areas the same way it would distribute local property taxes from
17 private property. The county shall distribute the amount received
18 under this section for weed control to the appropriate weed district.

19 **Sec. 11.** RCW 84.33.140 and 2003 c 170 s 5 are each amended to read
20 as follows:

21 (1) When land has been designated as forest land under RCW
22 84.33.130, a notation of the designation shall be made each year upon
23 the assessment and tax rolls. A copy of the notice of approval
24 together with the legal description or assessor's parcel numbers for
25 the land shall, at the expense of the applicant, be filed by the
26 assessor in the same manner as deeds are recorded.

27 (2) In preparing the assessment roll as of January 1, 2002, for
28 taxes payable in 2003 and each January 1st thereafter, the assessor
29 shall list each parcel of designated forest land at a value with
30 respect to the grade and class provided in this subsection and adjusted
31 as provided in subsection (3) of this section. The assessor shall
32 compute the assessed value of the land using the same assessment ratio
33 applied generally in computing the assessed value of other property in
34 the county. Values for the several grades of bare forest land shall be
35 as follows:

	LAND	OPERABILITY	VALUES
	GRADE	CLASS	PER ACRE
1		1	\$234
2		2	229
3		3	217
4	1	4	157
5		1	198
6		2	190
7	2	3	183
8		4	132
9		1	154
10		2	149
11	3	3	148
12		4	113
13		1	117
14		2	114
15	4	3	113
16		4	86
17		1	85
18		2	78
19	5	3	77
20		4	52
21		1	43
22		2	39
23	6	3	39
24		4	37
25		1	21
26		2	21
27	7	3	20
28		4	20
29			
30	8		1
31			

32 (3) On or before December 31, 2001, the department shall adjust by
33 rule under chapter 34.05 RCW, the forest land values contained in
34 subsection (2) of this section in accordance with this subsection, and
35 shall certify the adjusted values to the assessor who will use these

1 values in preparing the assessment roll as of January 1, 2002. For the
2 adjustment to be made on or before December 31, 2001, for use in the
3 2002 assessment year, the department shall:

4 (a) Divide the aggregate value of all timber harvested within the
5 state between July 1, 1996, and June 30, 2001, by the aggregate harvest
6 volume for the same period, as determined from the harvester excise tax
7 returns filed with the department under RCW 84.33.074; and

8 (b) Divide the aggregate value of all timber harvested within the
9 state between July 1, 1995, and June 30, 2000, by the aggregate harvest
10 volume for the same period, as determined from the harvester excise tax
11 returns filed with the department under RCW 84.33.074; and

12 (c) Adjust the forest land values contained in subsection (2) of
13 this section by a percentage equal to one-half of the percentage change
14 in the average values of harvested timber reflected by comparing the
15 resultant values calculated under (a) and (b) of this subsection.

16 (4) For the adjustments to be made on or before December 31, 2002,
17 and each succeeding year thereafter, the same procedure described in
18 subsection (3) of this section shall be followed using harvester excise
19 tax returns filed under RCW 84.33.074. However, this adjustment shall
20 be made to the prior year's adjusted value, and the five-year periods
21 for calculating average harvested timber values shall be successively
22 one year more recent.

23 (5) Land graded, assessed, and valued as forest land shall continue
24 to be so graded, assessed, and valued until removal of designation by
25 the assessor upon the occurrence of any of the following:

26 (a) Receipt of notice from the owner to remove the designation;

27 (b) Sale or transfer to an ownership making the land exempt from ad
28 valorem taxation;

29 (c) Sale or transfer of all or a portion of the land to a new
30 owner, unless the new owner has signed a notice of forest land
31 designation continuance, except transfer to an owner who is an heir or
32 devisee of a deceased owner, shall not, by itself, result in removal of
33 designation. The signed notice of continuance shall be attached to the
34 real estate excise tax affidavit provided for in RCW 82.45.150. The
35 notice of continuance shall be on a form prepared by the department.
36 If the notice of continuance is not signed by the new owner and
37 attached to the real estate excise tax affidavit, all compensating

1 taxes calculated under subsection (11) of this section shall become due
2 and payable by the seller or transferor at time of sale. The auditor
3 shall not accept an instrument of conveyance regarding designated
4 forest land for filing or recording unless the new owner has signed the
5 notice of continuance or the compensating tax has been paid, as
6 evidenced by the real estate excise tax stamp affixed thereto by the
7 treasurer. The seller, transferor, or new owner may appeal the new
8 assessed valuation calculated under subsection (11) of this section to
9 the county board of equalization in accordance with the provisions of
10 RCW 84.40.038. Jurisdiction is hereby conferred on the county board of
11 equalization to hear these appeals;

12 (d) Determination by the assessor, after giving the owner written
13 notice and an opportunity to be heard, that:

14 (i) The land is no longer primarily devoted to and used for growing
15 and harvesting timber. However, land shall not be removed from
16 designation if a governmental agency, organization, or other recipient
17 identified in subsection (13) or (14) of this section as exempt from
18 the payment of compensating tax has manifested its intent in writing or
19 by other official action to acquire a property interest in the
20 designated forest land by means of a transaction that qualifies for an
21 exemption under subsection (13) or (14) of this section. The
22 governmental agency, organization, or recipient shall annually provide
23 the assessor of the county in which the land is located reasonable
24 evidence in writing of the intent to acquire the designated land as
25 long as the intent continues or within sixty days of a request by the
26 assessor. The assessor may not request this evidence more than once in
27 a calendar year;

28 (ii) The owner has failed to comply with a final administrative or
29 judicial order with respect to a violation of the restocking, forest
30 management, fire protection, insect and disease control, and forest
31 debris provisions of Title 76 RCW or any applicable rules under Title
32 76 RCW; or

33 (iii) Restocking has not occurred to the extent or within the time
34 specified in the application for designation of such land.

35 (6) Land shall not be removed from designation if there is a
36 governmental restriction that prohibits, in whole or in part, the owner
37 from harvesting timber from the owner's designated forest land. If

1 only a portion of the parcel is impacted by governmental restrictions
2 of this nature, the restrictions cannot be used as a basis to remove
3 the remainder of the forest land from designation under this chapter.
4 For the purposes of this section, "governmental restrictions" includes:
5 (a) Any law, regulation, rule, ordinance, program, or other action
6 adopted or taken by a federal, state, county, city, or other
7 governmental entity; or (b) the land's zoning or its presence within an
8 urban growth area designated under RCW 36.70A.110.

9 (7) The assessor shall have the option of requiring an owner of
10 forest land to file a timber management plan with the assessor upon the
11 occurrence of one of the following:

12 (a) An application for designation as forest land is submitted; or
13 (b) Designated forest land is sold or transferred and a notice of
14 continuance, described in subsection (5)(c) of this section, is signed.

15 (8) If land is removed from designation because of any of the
16 circumstances listed in subsection (5)(a) through (c) of this section,
17 the removal shall apply only to the land affected. If land is removed
18 from designation because of subsection (5)(d) of this section, the
19 removal shall apply only to the actual area of land that is no longer
20 primarily devoted to the growing and harvesting of timber, without
21 regard to any other land that may have been included in the application
22 and approved for designation, as long as the remaining designated
23 forest land meets the definition of forest land contained in RCW
24 84.33.035.

25 (9) Within thirty days after the removal of designation as forest
26 land, the assessor shall notify the owner in writing, setting forth the
27 reasons for the removal. The seller, transferor, or owner may appeal
28 the removal to the county board of equalization in accordance with the
29 provisions of RCW 84.40.038.

30 (10) Unless the removal is reversed on appeal a copy of the notice
31 of removal with a notation of the action, if any, upon appeal, together
32 with the legal description or assessor's parcel numbers for the land
33 removed from designation shall, at the expense of the applicant, be
34 filed by the assessor in the same manner as deeds are recorded and a
35 notation of removal from designation shall immediately be made upon the
36 assessment and tax rolls. The assessor shall revalue the land to be
37 removed with reference to its true and fair value as of January 1st of

1 the year of removal from designation. Both the assessed value before
2 and after the removal of designation shall be listed. Taxes based on
3 the value of the land as forest land shall be assessed and payable up
4 until the date of removal and taxes based on the true and fair value of
5 the land shall be assessed and payable from the date of removal from
6 designation.

7 (11) Except as provided in subsection (5)(c), (13), or (14) of this
8 section, a compensating tax shall be imposed on land removed from
9 designation as forest land. The compensating tax shall be due and
10 payable to the treasurer thirty days after the owner is notified of the
11 amount of this tax. As soon as possible after the land is removed from
12 designation, the assessor shall compute the amount of compensating tax
13 and mail a notice to the owner of the amount of compensating tax owed
14 and the date on which payment of this tax is due. The amount of
15 compensating tax shall be equal to the difference between the amount of
16 tax last levied on the land as designated forest land and an amount
17 equal to the new assessed value of the land multiplied by the dollar
18 rate of the last levy extended against the land, multiplied by a
19 number, in no event greater than nine, equal to the number of years for
20 which the land was designated as forest land, plus compensating taxes
21 on the land at forest land values up until the date of removal and the
22 prorated taxes on the land at true and fair value from the date of
23 removal to the end of the current tax year.

24 (12) Compensating tax, together with applicable interest thereon,
25 shall become a lien on the land which shall attach at the time the land
26 is removed from designation as forest land and shall have priority to
27 and shall be fully paid and satisfied before any recognizance,
28 mortgage, judgment, debt, obligation, or responsibility to or with
29 which the land may become charged or liable. The lien may be
30 foreclosed upon expiration of the same period after delinquency and in
31 the same manner provided by law for foreclosure of liens for delinquent
32 real property taxes as provided in RCW 84.64.050. Any compensating tax
33 unpaid on its due date shall thereupon become delinquent. From the
34 date of delinquency until paid, interest shall be charged at the same
35 rate applied by law to delinquent ad valorem property taxes.

36 (13) The compensating tax specified in subsection (11) of this

1 section shall not be imposed if the removal of designation under
2 subsection (5) of this section resulted solely from:

3 (a) Transfer to a government entity in exchange for other forest
4 land located within the state of Washington;

5 (b) A taking through the exercise of the power of eminent domain,
6 or sale or transfer to an entity having the power of eminent domain in
7 anticipation of the exercise of such power;

8 (c) A donation of fee title, development rights, or the right to
9 harvest timber, to a government agency or organization qualified under
10 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
11 sections, or the sale or transfer of fee title to a governmental entity
12 or a nonprofit nature conservancy corporation, as defined in RCW
13 64.04.130, exclusively for the protection and conservation of lands
14 recommended for state natural area preserve purposes by the natural
15 heritage council and natural heritage plan as defined in chapter 79.70
16 RCW or approved for state natural resources conservation area purposes
17 as defined in chapter 79.71 RCW. At such time as the land is not used
18 for the purposes enumerated, the compensating tax specified in
19 subsection (11) of this section shall be imposed upon the current
20 owner;

21 (d) The sale or transfer of fee title to the parks and recreation
22 commission for park and recreation purposes;

23 (e) Official action by an agency of the state of Washington or by
24 the county or city within which the land is located that disallows the
25 present use of the land;

26 (f) The creation, sale, or transfer of forestry riparian easements
27 under RCW 76.13.120;

28 (g) The creation, sale, or transfer of a fee interest or a
29 conservation easement for the riparian open space program under RCW
30 76.09.040;

31 (h) The sale or transfer of land within two years after the death
32 of the owner of at least a fifty percent interest in the land if the
33 land has been assessed and valued as classified forest land, designated
34 as forest land under this chapter, or classified under chapter 84.34
35 RCW continuously since 1993. The date of death shown on a death
36 certificate is the date used for the purposes of this subsection
37 (13)(h); or

1 (i) The sale or transfer of land after the death of the owner of at
2 least a fifty percent interest in the land if the land has been
3 assessed and valued as classified forest land, designated as forest
4 land under this chapter, or classified under chapter 84.34 RCW
5 continuously since 1993 and the sale or transfer takes place after July
6 22, 2001, and on or before July 22, 2003, and the death of the owner
7 occurred after January 1, 1991. The date of death shown on a death
8 certificate is the date used for the purposes of this subsection
9 (13)(i).

10 (14) In a county with a population of more than one million
11 inhabitants, the compensating tax specified in subsection (11) of this
12 section shall not be imposed if the removal of designation as forest
13 land under subsection (5) of this section resulted solely from:

14 (a) An action described in subsection (13) of this section; or

15 (b) A transfer of a property interest to a government entity, or to
16 a nonprofit historic preservation corporation or nonprofit nature
17 conservancy corporation, as defined in RCW 64.04.130, to protect or
18 enhance public resources, or to preserve, maintain, improve, restore,
19 limit the future use of, or otherwise to conserve for public use or
20 enjoyment, the property interest being transferred. At such time as
21 the property interest is not used for the purposes enumerated, the
22 compensating tax shall be imposed upon the current owner.

23 **Sec. 12.** RCW 77.12.203 and 1990 1st ex.s. c 15 s 11 are each
24 amended to read as follows:

25 (1) Notwithstanding RCW 84.36.010 or other statutes to the
26 contrary, the director shall pay by April 30th of each year on game
27 lands in each county, if requested by an election under RCW 77.12.201,
28 an amount in lieu of real property taxes equal to that amount paid on
29 similar parcels of open space land taxable under chapter 84.34 RCW or
30 the greater of seventy cents per acre per year or the amount paid in
31 1984 plus an additional amount for control of noxious weeds equal to
32 that which would be paid if such lands were privately owned. This
33 amount shall not be assessed or paid on department buildings,
34 structures, facilities, game farms, fish hatcheries, tidelands, or
35 public fishing areas of less than one hundred acres.

1 (2) "Game lands," as used in this section and RCW 77.12.201, means
2 those tracts one hundred acres or larger owned in fee by the department
3 and used for wildlife habitat and public recreational purposes. All
4 lands purchased for wildlife habitat, public access or recreation
5 purposes with federal funds in the Snake River drainage basin shall be
6 considered game lands regardless of acreage.

7 (3) This section shall not apply to lands transferred after April
8 23, 1990, to the department from other state agencies.

9 (4) The county shall distribute the amount received under this
10 section in lieu of real property taxes to all property taxing districts
11 except the state in appropriate tax code areas the same way it would
12 distribute local property taxes from private property. The county
13 shall distribute the amount received under this section for weed
14 control to the appropriate weed district.

15 NEW SECTION. Sec. 13. This act takes effect July 1, 2005."

2SSB 6082 - H COMM AMD

By Committee on Capital Budget

16 On page 1, line 2 of the title, after "programs;" strike the
17 remainder of the title and insert "amending RCW 79A.15.010, 79A.15.030,
18 79A.15.040, 79A.15.050, 79A.15.060, 79A.15.070, 79A.15.080, 84.33.140,
19 and 77.12.203; adding a new section to chapter 79A.15 RCW; adding a new
20 section to chapter 79.70 RCW; adding a new section to chapter 79.71
21 RCW; and providing an effective date."

--- END ---