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**Economic Development,  
Agriculture & Trade Committee**

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**ESB 5094**

**Brief Description:** Changing the maximum per parcel rate for conservation district special assessments.

**Sponsors:** Senator Jacobsen.

**Brief Summary of Engrossed Bill**

- Increases the maximum annual special assessment rate to \$10 per parcel for natural resource conservation activities by conservation districts in counties with populations of 1.5 million or more.

**Hearing Date:** 3/30/05

**Staff:** Meg Van Schoorl (786-7105).

**Background:**

Conservation districts are authorized to engage in a variety of natural resource conservation activities, including the conservation of soil and water. In 1989, the Legislature authorized a process through which county legislative authorities could generate funds to finance conservation district activities by establishing a system of special assessments on lands located within the district.

By August prior to the year assessments are proposed to begin, conservation district supervisors conduct a public hearing on the proposed system of assessments. After the public hearing, on or before August 1, the supervisors can file the proposed system of assessments and a budget with the county legislative authority. The county must then hold a public hearing on the proposal, and find that the public interest will be served and that the special assessments will not exceed the benefit the land will receive from the district activities. The county may accept or revise the proposed system of assessments, and once agreed to, must post notice as specified in statute.

The system of assessments will include a classification of lands, an annual per acre rate of assessment for each classification, and the total assessment proposed. Lands that will not receive benefit are to be classified separately and not subject to the assessment.

The maximum annual rate of special assessments is 10 cents per acre, or \$5 per parcel, or both. Special assessments may be imposed for up to ten years. They are spread by the county assessor

separately on the tax rolls, and are collected along with property taxes by the county treasurer. The county treasurer deducts a specified amount established by the county legislative authority for the county's costs in spreading and collecting the assessment.

**Summary of Bill:**

The maximum annual special assessment rate is increased from \$5 to \$10 per parcel in counties with a population over 1.5 million. After the county treasurer deducts an amount to cover their costs and those of the county assessors, the remaining special assessment funds collected shall be transferred to the conservation district for its use as authorized in statute for natural resource conservation.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of session in which bill is passed.