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ENGROSSED SENATE BILL 5094

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State of Washington

59th Legislature

2005 Regular Session

By Senator Jacobsen

Read first time 01/13/2005. Referred to Committee on Agriculture & Rural Economic Development.

1 AN ACT Relating to special assessments for conservation district  
2 activities and programs; and amending RCW 89.08.400.

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

4 **Sec. 1.** RCW 89.08.400 and 1992 c 70 s 1 are each amended to read  
5 as follows:

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

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

15 The supervisors of a conservation district shall hold a public  
16 hearing on a proposed system of assessments prior to the first day of  
17 August in the year prior to which it is proposed that the initial  
18 special assessments be collected. At that public hearing, the

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

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

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

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

1 amount, or an annual flat rate per parcel plus a uniform annual rate  
2 per acre amount, for each classification of land. The maximum annual  
3 per acre special assessment rate shall not exceed ten cents per acre.  
4 The maximum annual per parcel rate shall not exceed five dollars,  
5 except that for counties with a population of over one million five  
6 hundred thousand persons, the maximum annual per parcel rate shall not  
7 exceed ten dollars.

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

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

35 (4) A conservation district shall prepare an assessment roll that  
36 implements the system of assessments approved by the county legislative  
37 authority. The special assessments from the assessment roll shall be  
38 spread by the county assessor as a separate item on the tax rolls and

1 shall be collected and accounted for with property taxes by the county  
2 treasurer. The amount of a special assessment shall constitute a lien  
3 against the land that shall be subject to the same conditions as a tax  
4 lien, collected by the treasurer in the same manner as delinquent real  
5 property taxes, and subject to the same interest rate and penalty as  
6 for delinquent property taxes. The county treasurer shall deduct an  
7 amount from the collected special assessments, as established by the  
8 county legislative authority, to cover the costs incurred by the county  
9 assessor and county treasurer in spreading and collecting the special  
10 assessments, but not to exceed the actual costs of such work. All  
11 remaining funds collected under this section shall be transferred to  
12 the conservation district and used by the conservation district in  
13 accordance with this section.

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

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