SENATE BILL 5086
_____

State of Washington   61st Legislature   2009 Regular Session

By Senator Jacobsen

Read first time 01/12/09.   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 2005 c 466 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)) King conservation district, Pierce
7 conservation district, and Spokane county conservation district, the
8 maximum annual per parcel rate shall not exceed ten dollars.

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

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

36   (4) A conservation district shall prepare an assessment roll that
37 implements the system of assessments approved by the county legislative
38 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 from the collected special assessments, as established by the
9 county legislative authority, to cover the costs incurred by the county
10 assessor and county treasurer in spreading and collecting the special
11 assessments, but not to exceed the actual costs of such work. All
12 remaining funds collected under this section shall be transferred to
13 the conservation district and used by the conservation district in
14 accordance with the legislative intent of this section.
15   (5) The special assessments for a conservation district shall not
16 be spread on the tax rolls and shall not be collected with property tax
17 collections in the following year if, after the system of assessments
18 has been approved by the county legislative authority but prior to the
19 fifteenth day of December in that year, a petition has been filed with
20 the county legislative authority objecting to the imposition of such
21 special assessments, which petition has been signed by at least twenty
22 percent of the owners of land that would be subject to the special
23 assessments to be imposed for a conservation district.

--- END ---