

# FINAL BILL REPORT

## ESHB 2567

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Synopsis as Enacted

**Brief Description:** Authorizing an optional system of rates and charges for conservation districts.

**Sponsors:** House Committee on Local Government (originally sponsored by Representative Fitzgibbon).

**House Committee on Local Government**  
**House Committee on General Government Appropriations & Oversight**  
**Senate Committee on Agriculture, Water & Rural Economic Development**

### **Background:**

#### Conservation Districts and Special Assessments.

A conservation district is a governmental subdivision of the state with the authority to conduct research, education, and cooperative intergovernmental activities relating to the conservation of renewable natural resources. A county legislative authority may impose special assessments to finance the activities of a conservation district within that county.

Proposed systems of assessments are established by conservation district supervisors and the county legislative authority through a process of public hearings and filings. In completing this process, the conservation district proposes the system of assessments to the county legislative authority for its acceptance or modification.

Conservation districts are required to prepare an assessment roll to implement the system of assessments approved by the county legislative authority. These special assessments are to be spread by the county assessor as a separate item on the tax rolls and are collected with property taxes by the county treasurer. The amount of a special assessment constitutes a lien against the land that is subject to the same conditions as a tax lien and is subject to the same interest rate and penalty as delinquent property taxes.

#### Public and Forest Lands.

Public lands are also subject to special assessments to the same extent as privately owned lands. Forest lands used for planting, growing, or harvesting of trees may also be subject to special assessments if the lands benefit from the activities of the conservation district, but the

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per acre rate of special assessment on forest lands is limited to one-tenth of the weighted average per acre assessment.

**Summary:**

Conservation Districts – Optional System of Rates and Charges.

County legislative authorities are authorized to establish optional systems of rates and charges for conservation districts and may consider certain factors when fixing rates and charges. The system of rates and charges may include an annual per acre amount, an annual per parcel amount, or an annual per parcel amount plus an annual per acre amount. The consideration, adoption, implementation, and collection of a system of rates and charges must follow the same public notice and hearing process, and is subject to the same procedure and authority, as required for special assessments for conservation districts. The conservation district board of supervisors is required to establish rules providing for appeals regarding the application of the adopted system of rates and charges. The county assessor is responsible for collecting the rates and charges using the same process that is used for collecting special assessments for conservation districts.

The county assessor is responsible for collecting the rates and charges using the same process that is used for collecting special assessments for conservation districts. The amount of the rates and charges will constitute a lien against the land that is subject to the same conditions as a tax lien. The lien must be collected by the county treasurer in the same manner as delinquent real property taxes, and subject to the same interest and penalty as for delinquent property taxes. The rates and charges for a conservation district will not be spread on the tax rolls and will not be allocated with property tax collections in the following year if a petition objecting to the imposition of the rates and charges is signed by at least 20 percent of the landowners and filed with the county legislative authority.

Public and Forest Lands.

Public land and forest lands used solely for the planting, growing, or harvesting of trees may be subject to rates and charges if the land is served by the activities of a conservation district. If the system of rates and charges includes an annual per acre amount or an annual per parcel amount plus an annual per acre amount, the per acre rate or charge on the forest lands must not exceed one-tenth of the weighted average per acre rate or charge on all other lands within the conservation district that are subject to rates and charges.

**Votes on Final Passage:**

House	89	8	
Senate	45	2	(Senate amended)
House	90	8	(House concurred)

**Effective:** March 20, 2012