

---

**Ways & Means Committee**

---

**2SSB 6165**

**Brief Description:** Authorizing flexible conservation futures taxing districts.

**Sponsors:** Senate Committee on Ways & Means (originally sponsored by Senators Hargrove, Swecker, Ranker, Pridemore, Nelson, Rolfes and Shin).

**Brief Summary of Second Substitute Bill**

- Authorizes the creation of conservation futures taxing districts within the boundaries of a county.

**Hearing Date:** 2/24/12

**Staff:** Jeff Olsen (786-7175).

**Background:**

To conserve open space, agricultural, and timber lands for public use and enjoyment, counties, cities, and certain other local governments and nonprofit organizations may acquire private land outright, lease private land, or acquire easements on private land that limit use of the land. These acquisitions are made through negotiated purchases or donations, not eminent domain. The rights acquired under this process are called "conservation futures" in the Washington statutory code.

Counties may levy a conservation futures property tax of up to \$0.0625 per \$1,000 of assessed valuation to generate funds to acquire conservation futures. The decision to levy this tax is made by a county legislative authority, which may be either a board of county commissioners or a county council. Thirteen Washington counties have opted to impose the tax: Clark, Ferry, Island, Jefferson, King, Kitsap, Pierce, San Juan, Skagit, Snohomish, Spokane, Thurston, and Whatcom.

When levying taxes, counties must conform to Article VII, Section 1 of the Washington Constitution, which provides, in part: "All taxes shall be uniform upon the same class of

---

*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

property within the territorial limits of the authority levying the tax . . . ." The territorial limits of a county are the entire county. Thus, if a county opts to levy a conservation futures property tax, it must be levied countywide.

**Summary of Bill:**

In lieu of imposing a countywide conservation futures levy (levy), a county may create a flexible conservation futures taxing district (district) to acquire and manage conservation futures in an area less than the entire county. A county legislative authority must conduct a public hearing to consider creating or altering a district. A county may not create a district if it imposes a countywide levy. A county that is imposing a conservation future levy as of the effective date of the bill may not create a flexible conservation futures district.

To create or alter a district, a county legislative authority must, in sequence, adopt a resolution of intention, conduct a public hearing, and adopt a resolution. A resolution of intention must specify: that any district levy is in lieu of any countywide levy; district boundaries; the nature of activity currently conducted or proposed; and the date, time, and place for a public hearing, at least 30 and no more than 90 days after adoption of the resolution of intention. A notice of the public hearing must include the resolution of intention and be published in a newspaper of general circulation in the proposed or altered district. A county may alter a district by enlarging or reducing it, dividing it into two or more districts, or combining or consolidating two or more districts

A county may impose a district levy in the same manner and subject to the same tax limitations and provisions applying to a countywide levy. Revenue must be held in a special fund for the district, spent only upon authorization by the county legislative authority, and spent only to acquire and manage conservation futures in the district.

The county legislative authority must designate a person to serve as district supervisor. The supervisor may be a member of the county legislative authority if the member represents a county commissioner district or county council district that includes property in the district. They may receive compensation for expenses while conducting district operations. The supervisor may be a person who is not a member of the county legislative authority; if so, the county legislative authority will fix compensation. The county treasurer is treasurer of a district. The county assessor and other county officers must provide assistance in administering a district.

**Appropriation:** None.

**Fiscal Note:** Available on the substitute bill.

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