

# SENATE BILL REPORT

## ESHB 2567

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As of February 15, 2012

**Title:** An act relating to authorizing an optional system of rates and charges for conservation districts.

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

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

**Brief History:** Passed House: 2/10/12, 89-8.

**Committee Activity:** Agriculture, Water & Rural Economic Development:

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### SENATE COMMITTEE ON AGRICULTURE, WATER & RURAL ECONOMIC DEVELOPMENT

**Staff:** Bob Lee (786-7404)

**Background:** 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. The conservation district proposes the system of assessments to the county legislative authority, which it may accept or modify.

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

Conservation districts are required to prepare an assessment roll that implements the system of assessments approved by the county legislative authority. These special assessments are to

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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 subject to the same interest rate and penalty as for delinquent property taxes.

**Summary of Bill:** Conservation districts are authorized to establish an optional system of rates and charges and may consider certain factors when fixing rates and charges. 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 for special assessments for conservation districts. The conservation district board of supervisors must establish rules providing for appeals regarding the application of the adopted system of rates and charges.

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.

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 interest rate for delinquent rates and charges is defined as the lesser of the average of the federal short-term interest rate as defined in 26 U.S.C. Sec. 1274(d), plus 2 percentage points, or 8 percent.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.