
SENATE BILL 6303

State of Washington

62nd Legislature

2012 Regular Session

By Senators Nelson, Haugen, and Harper

Read first time 01/17/12. Referred to Committee on Agriculture, Water & Rural Economic Development.

1 AN ACT Relating to authorizing an optional system of rates and
2 charges for conservation districts; 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 or an optional system of rates and charges
7 are authorized to be imposed for conservation districts as provided in
8 this section. For the purposes of this section, special assessments
9 and rates and charges are considered the same and interchangeable.
10 However, rates and charges do not carry a requirement to demonstrate a
11 special benefit to the assessed parcels. Activities and programs to
12 conserve natural resources, including soil and water, are declared to
13 be of special benefit to lands and may be used as the basis upon which
14 special assessments are imposed.

15 (2) Special assessments to finance the activities of a conservation
16 district may be imposed by the county legislative authority of the
17 county in which the conservation district is located for a period or
18 periods each not (~~to exceed ten~~) less than five years in duration.

1 The supervisors of a conservation district shall hold a public
2 hearing on a proposed system of assessments prior to the first day of
3 August in the year prior to which it is proposed that the initial
4 special assessments be collected. At that public hearing, the
5 supervisors shall gather information and shall alter the proposed
6 system of assessments when appropriate, including the number of years
7 during which it is proposed that the special assessments be imposed.

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

31 Notice of the public hearings held by the supervisors and the
32 county legislative authority shall be posted conspicuously in at least
33 five places throughout the conservation district, and published once a
34 week for two consecutive weeks in a newspaper in general circulation
35 throughout the conservation district, with the date of the last
36 publication at least five days prior to the public hearing.

37 (3) A system of assessments shall classify lands in the
38 conservation district into suitable classifications according to

1 benefits conferred or to be conferred by the activities of the
2 conservation district, determine an annual per acre rate of assessment
3 for each classification of land, and indicate the total amount of
4 special assessments proposed to be obtained from each classification of
5 lands. Lands deemed not to receive benefit from the activities of the
6 conservation district shall be placed into a separate classification
7 and shall not be subject to the special assessments. An annual
8 assessment rate shall be stated as (~~either~~) a uniform annual per acre
9 amount, an annual flat rate per parcel, or an annual flat rate per
10 parcel plus a uniform annual rate per acre amount, for each
11 classification of land. If the board of supervisors of a district has,
12 by resolution, authorized the county legislative authority to set the
13 rates of the assessment, any reference to specific assessment rates in
14 this section do not apply in that district. If the board of
15 supervisors has not authorized the county legislative authority to set
16 the rates of assessment, the following applies: The maximum annual per
17 acre special assessment rate shall not exceed ten cents per acre. The
18 maximum annual per parcel rate shall not exceed (~~five~~) twenty
19 ~~dollars(, except that for counties with a population of over one~~
20 ~~million five hundred thousand persons, the maximum annual per parcel~~
21 ~~rate shall not exceed ten dollars)).~~

22 Public land, including lands owned or held by the state, shall be
23 subject to special assessments to the same extent as privately owned
24 lands. The procedures provided in chapter 79.44 RCW shall be followed
25 if lands owned or held by the state are subject to the special
26 assessments of a conservation district.

27 Industrial forest lands used solely for the commercial planting,
28 growing, or harvesting of trees may be subject to special assessments
29 if such lands benefit from the activities of the conservation district,
30 but the per acre rate of special assessment on benefited forest lands
31 shall not exceed one-tenth of the weighted average per acre assessment
32 on all other lands within the conservation district that are subject to
33 its special assessments. The calculation of the weighted average per
34 acre special assessment shall be a ratio calculated as follows: (a)
35 The numerator shall be the total amount of money estimated to be
36 derived from the imposition of per acre special assessments on the
37 nonforest lands in the conservation district; and (b) the denominator
38 shall be the total number of nonforest land acres in the conservation

1 district that receive benefit from the activities of the conservation
2 district and which are subject to the special assessments of the
3 conservation district. No more than ten thousand acres of such forest
4 lands that is both owned by the same person or entity and is located in
5 the same conservation district may be subject to the special
6 assessments that are imposed for that conservation district in any
7 year. Per parcel charges shall not be imposed on forest land parcels.
8 However, in lieu of a per parcel charge, a charge of up to three
9 dollars per forest landowner may be imposed on each owner of forest
10 lands whose forest lands are subject to a per acre rate of assessment.
11 Nonindustrial private forest lands within the state are subject to the
12 assessment set forth in this section or set by the county legislative
13 authority that has, by resolution from the board of supervisors in that
14 district, been authorized to set those rates in that district.

15 (4) A conservation district shall prepare an assessment roll that
16 implements the system of assessments approved by the county legislative
17 authority. The special assessments from the assessment roll shall be
18 spread by the county assessor as a separate item on the tax rolls and
19 shall be collected and accounted for with property taxes by the county
20 treasurer. The amount of a special assessment shall constitute a lien
21 against the land that shall be subject to the same conditions as a tax
22 lien, collected by the treasurer in the same manner as delinquent real
23 property taxes, and subject to the same interest rate and penalty as
24 for delinquent property taxes. The county treasurer shall deduct an
25 amount from the collected special assessments, as established by the
26 county legislative authority, to cover the costs incurred by the county
27 assessor and county treasurer in spreading and collecting the special
28 assessments, but not to exceed the actual costs of such work. All
29 remaining funds collected under this section shall be transferred to
30 the conservation district and used by the conservation district in
31 accordance with this section.

32 (5) The special assessments for a conservation district shall not
33 be spread on the tax rolls and shall not be collected with property tax
34 collections in the following year if, after the system of assessments
35 has been approved by the county legislative authority but prior to the
36 fifteenth day of December in that year, a petition has been filed with
37 the county legislative authority objecting to the imposition of such

1 special assessments, which petition has been signed by at least twenty
2 percent of the owners of land that would be subject to the special
3 assessments to be imposed for a conservation district.

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