
Environment Committee

ESSB 6076

Brief Description: Concerning the maintenance and operations of parks and recreational land acquired through the conservation futures program.

Sponsors: Senate Committee on Natural Resources & Parks (originally sponsored by Senators Benton and Dansel).

Brief Summary of Engrossed Substitute Bill

- Raises the 15 percent cap on the use of conservation futures tax revenue for park and recreational land operation and maintenance to a maximum of 25 or 30 percent of revenues collected during the previous calendar year, under certain conditions.

Hearing Date: 2/25/14

Staff: Jacob Lipson (786-7196).

Background:

To conserve open space, agricultural, and timber lands for public use or enjoyment, counties, cities, and certain other local governments and nonprofit organizations may acquire private land outright, lease private land, or acquire easements or development rights on private land that limit use of the land. These acquisitions are made through negotiated purchases or donations, not eminent domain. The development rights acquired under this process are called "conservation futures." Property owners whose conservation futures are held by another party may continue to use the open space, timber, or farm and agricultural land in accordance with any terms established by the conservation futures acquisition agreement.

Counties may levy a property tax of up to \$0.0625 per \$1,000 of assessed valuation to generate funds to acquire conservation futures or the title to open space, timber, and farm and agricultural lands. The development rights or properties acquired with the use of the property tax revenues must be located within the acquiring county. The decision to levy this countywide property tax is made by a county legislative authority, which may be either a board of county commissioners or

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a county council. At least thirteen Washington counties have opted to impose the tax, including Clark, Ferry, Island, Jefferson, King, Kitsap, Pierce, San Juan, Skagit, Snohomish, Spokane, Thurston, and Whatcom counties.

Counties may allocate the property taxes to be used for the acquisition of conservation futures and properties into a separate conservation futures fund. Up to 15 percent of the conservation futures property taxes collected in the preceding year may be used for park and recreational land maintenance and operations. Money from conservation future funds that is spent on park and recreational land maintenance and operation may not be used to supplant existing maintenance and operation funding.

Summary of Bill:

The 15 percent cap on the use of conservation futures tax revenue for park and recreational land operation and maintenance is raised to a 25 percent or 30 percent cap under the following circumstances:

- A county may use up to 25 percent of conservation futures tax revenue on park and recreational land operation and maintenance if it (1) has rights and interests in more than 1,000 acres of property, and (2) has collected a conservation futures property tax for ten or more years.
- A county may use up to 30 percent of conservation futures tax revenue on park and recreational land operation and maintenance if it (1) has rights and interests in 4,000 or more acres of property, (2) has collected a conservation futures property tax for twenty or more years, and (3) has assessed the maximum property tax of \$0.0625 per \$1,000 of assessed value for six or more months.

The county legislative authority must vote to approve the use of conservation tax futures for the operation and maintenance of parks and recreational lands.

Appropriation: None.

Fiscal Note: Not requested.

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