

---

**Agriculture & Natural Resources  
Committee**

---

**SSB 6446**

**Brief Description:** Concerning payments in lieu of taxes on county game lands.

**Sponsors:** Senate Committee on Natural Resources & Parks (originally sponsored by Senators Schoesler, Hewitt and Ranker).

**Brief Summary of Substitute Bill**

- Removes the minimum size restriction of one hundred acres or larger on Washington Department of Fish and Wildlife (WDFW) game lands that must be assessed for payments made in lieu of property taxes (PILT).
- Removes the maximum size restriction of less than 100 acres so all WDFW buildings, structures, facilities, game farms, fish hatcheries, tidelands, and public fishing areas are non-assessable for PILT.
- Adds water access sites to the list of WDFW non-assessable property for PILT.

**Hearing Date:** 2/21/14

**Staff:** Megan Mulvihill (786-7291) and Jason Callahan (786-7291) .

**Background:**

Since property taxes do not apply to state agencies, the Washington Department of Fish and Wildlife (WDFW) makes payments made in lieu of property taxes (PILT) to counties who have elected to receive PILT to compensate for the loss of local property taxes. A county receiving PILT must distribute it to local taxing districts based on the location of the property.

If a county elects to receive PILT, it must track the amount of fees, fines, and forfeitures received from fish and game violations and send an equivalent amount to the State Treasurer for deposit into the general fund. Counties need not track the fees, fines, and forfeitures information while the rate remains frozen at the 2009 level. If a county does not elect to receive PILT, that county

---

*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.*

may elect to retain the game violation fines, fees, and forfeitures collected by WDFW within their borders.

For the 2011-13 and 2013-15 fiscal biennia, the Legislature has fixed the amount of PILT paid to each county based on the PILT received in 2009. Prior to 2012, counties chose one of the following three formulas to calculate WDFW PILT:

- the rate that would be due if the property were taxed as private land in an open space classification;
- 70 cents per acre; or
- the amount of PILT paid for the land in 1984 (This choice requires that PILT was received in 1984).

Game lands eligible for WDFW PILT include all WDFW-owned tracts of 100 or more acres used for wildlife habitat and public recreational purposes. Lands purchased with federal funds for wildlife habitat, public access, or recreation purposes in the Snake River drainage basin are also eligible. WDFW buildings, structures, facilities, game farms, fish hatcheries, tidelands, and public fishing areas of less than 100 acres are ineligible.

**Summary of Bill:**

All WDFW game lands, regardless of acreage, must be assessed for PILT made to counties who elected to receive PILT. All WDFW buildings, structures, facilities, game farms, fish hatcheries, tidelands, or public fishing areas may not be assessed for PILT. Water access sites are added to this list of non-assessable properties for PILT.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Effective Date:** The bill takes effect on July 1, 2015.