
Local Government Committee

HB 1264

Brief Description: Concerning conservation districts' rates and charges.

Sponsors: Representatives Wilcox, Blake, MacEwen, Gregerson, Lytton and Zeiger.

Brief Summary of Bill

- Increases the maximum annual per-parcel rate included in a conservation district's rates and charges from \$5 to \$10 for counties with a population of over 480,000, and from \$10 to \$15 for counties with a population of over 1.5 million.
- Modifies the amount that a county treasurer must deduct for costs incurred by the county assessor and county treasurer in spreading and collecting conservation district rates and charges, from the actual cost of the work to the actual cost that does not exceed 1 percent of the rates and charges.

Hearing Date: 1/27/15

Staff: Michaela Murdock (786-7289).

Background:

Conservation Districts.

Special purpose districts are local governments separate from a city, town, or county government that are created to provide a limited number of public facilities or services. A conservation district (district) is a special purpose district with numerous powers set forth in statute. With respect to the conservation of renewable natural resources, districts may:

- conduct surveys, investigations, and research, publish the results, and disseminate information about preventative, control measures and works of improvement;
- conduct educational and demonstrational projects;
- carry out preventative, control measures and works of improvement within the district; and
- administer projects or programs located within the district's boundaries undertaken by any federal, state, or other public agency.

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.

Applicable statute defines "renewable natural resources" to include land, air, water, vegetation, fish, wildlife, wild rivers, wilderness, natural beauty, scenery, and open space.

Conservations Districts - Rates and Charges.

A county legislative authority may approve by resolution revenues to a district by fixing rates and charges. A system of rates and charges (system) may be provided as an alternative to, but not in addition to, special assessments.

In proposing a system to the county legislative authority, a district may consider information such as: services furnished or available to a landowner; benefits received or available to a property; the character and use of land; the nonprofit public benefit status of the land user; income level of persons served or provided benefits; and any other matters that present a reasonable difference as a ground for distinction.

The system provided for a district may include:

- an annual per-acre amount that does not exceed 10 cents;
- an annual per-parcel amount; or
- an annual per-parcel amount, plus an annual per acre amount that does not exceed 10 cents.

The maximum annual per-parcel rate may not exceed \$5; except that for counties with a population of over 1.5 million, the maximum annual per-parcel rate may not exceed \$10.

Public lands, including those owned or held by the state, are subject to the same rates and charges as those imposed on privately owned lands. Additionally, forest lands used solely for planting, growing, or harvesting trees (forest lands) may be subject to rates and charges if those lands are served by the activities of the district. However, the annual per-acre amount for forest lands may not exceed one-tenth of the weighted average per-acre rate on all other lands within the district subject to rates and charges; and although a per-parcel charge may not be imposed, up to \$3 for each owner of forest land subject to the per-acre rate may be charged.

Collection of Rates and Charges.

The county assessor must spread rates and charges of the district as a separate item on the tax roll, which must then be collected with property taxes by the county treasurer. The amount of district rates and charges constitute a lien against land subject to the same conditions as a tax lien, and may be collected in the same manner, and subject to the same interest and penalties, as delinquent real property taxes.

The county treasurer is required to deduct an amount from collected district rates and charges to cover the cost incurred by the county assessor and the county treasurer in spreading and collecting the rates and charges. The deduction may not exceed the actual costs of such work. All remaining funds must be transferred to the district.

Summary of Bill:

In proposing a system to the county legislative authority, a district may consider, in addition to information already set forth in statute: the natural resource needs within the district and the capacity of the district to provide either services or improvements, or both.

The maximum annual per-parcel rates that may be included in a district's system of rates and charges is increased for counties with a population over 480,000, and counties with a population over 1.5 million. The maximum annual per-parcel rate may not exceed:

- \$5, for counties with a population of 480,000 or less;
- \$10, for counties with a population over 480,000; and
- \$15, for counties with a population over 1.5 million.

The maximum annual per acre rate or charge of 10 cents is not changed.

The amount that a county treasurer must deduct from collected district rates and charges is modified. The amount deducted from the collected rates and charges to cover the actual costs incurred by the county treasurer and the county assessor may not exceed 1 percent of the total amount of the rates and charges.

Appropriation: None.

Fiscal Note: Available.

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