

SENATE BILL REPORT

SB 6003

As of February 16, 2015

Title: An act relating to conservation districts' special assessments.

Brief Description: Concerning conservation districts' special assessments.

Sponsors: Senator Hobbs.

Brief History:

Committee Activity: Agriculture, Water & Rural Economic Development: 2/17/15.

SENATE COMMITTEE ON AGRICULTURE, WATER & RURAL ECONOMIC DEVELOPMENT

Staff: Diane Smith (786-7410)

Background: A conservation district (CD) is a governmental subdivision of the state, exercising public powers. However, it may not levy taxes or issue bonds.

Besides acceptance of gifts and grants, CDs are funded by one of two options, but not both. One option is rates and charges.

Special Assessments. Special assessments are another funding option. Activities and programs to conserve natural resources are declared to be of special benefit to lands and may be used as the basis to impose special assessments. The special assessments are imposed by the county legislative authority of the county in which the CD lies and for periods not to exceed ten years each.

The supervisors of the CD, its governing body, must hold a public hearing on a proposed system of assessments. The supervisors then file the proposed system of assessments with the county legislative authority which then holds its public hearing. The findings of the county legislative authority are final and conclusive, specifically that both the public interest will be served and that the special assessments will not exceed the special benefit the land will receive from the CD's activities.

The system of assessments must (1) classify the lands within the CD based on the benefits incurred; (2) state an annual per-acre rate of assessment for each classification; and (3) indicate the total amount of special assessments proposed to be obtained from each

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classification. The assessment rate must be stated for each classification as either an annual per-acre amount up to \$0.10 per acre or as a flat rate per parcel up to \$5 per parcel, or up to \$10 per parcel if the population of the county is over 1.5 million, plus a uniform annual rate per acre.

The county treasurer must deduct an amount from the total collected special assessments to cover the costs of the assessor in spreading the special assessments from the assessment roll on the tax rolls and the treasurer's work in collecting and accounting for the special assessments along with the property taxes. The amount of the deduction is established by the county legislative authority but may not exceed the actual costs of the treasurer's and assessor's work.

Summary of Bill: The county legislative authority's role in establishing the deduction from the collected special assessments is removed. The deduction must be enough to cover the costs incurred by the county assessor and treasurer but may not exceed 1 percent of the total amount of the special assessments collected.

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.