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## Local Government Committee

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### HB 1583

**Brief Description:** Concerning mosquito control districts.

**Sponsors:** Representatives Kraft, Pollet, Harris, Griffey, Slatter, Stonier and Wylie.

#### Brief Summary of Bill

- Moves the statutory provisions that govern liens, collections, payment of assessments, delinquent assessments, interest and penalties, lien foreclosure and foreclosed property as applied to mosquito control districts, from the local county road improvement district statutes to the statutes relating to the collection of property taxes.

**Hearing Date:** 2/5/19

**Staff:** Yvonne Walker (786-7841).

#### **Background:**

##### Mosquito Control Districts.

Mosquito control districts are special purpose districts created to protect public health, safety, and welfare by abating or exterminating mosquitoes within the district. Districts may be comprised of all or a portion of one or more counties. Such districts are controlled by a five-member board of trustees.

Mosquito control districts have powers enumerated in statute, including the power to: (1) take all necessary or proper steps for the extermination of mosquitoes; (2) abate as nuisances all stagnant pools of water and other breeding places for mosquitoes; (3) build, construct, repair, and maintain necessary dikes, levees, cuts, canals, or ditches upon any land, and acquire any lands, rights-of-way, easements, property, or other necessary material to carry out its duties; and (4) enter upon any lands within the district to ascertain whether mosquito breeding places exist upon the land, to abate public nuisances, to ascertain if notices to abate mosquito breeding places have been complied with, or to treat with oil or other larvicidal material any mosquito breeding places.

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*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.*

### Assessments.

Mosquito control districts are funded through assessments on all property in the district. The amount of the assessment is determined by the value of a property and the proportionate benefit it receives from the district's services.

The county legislative authority must, by resolution, provide: (1) the time frame assessments must be paid; (2) the entity responsible for collecting assessment payments and collection of interest; and (3) the rate of interest to be charged on that portion of any assessment which remains unpaid over 30 days after the assessment payment due date. Upon passage of a resolution, delinquent assessments may also incur a penalty totaling no less than five percent as prescribed by resolution. All interest and penalties incurred become a part of the assessment lien on the property. Once property is charged a mosquito control district assessment, the assessment becomes a lien upon the property at the time the assessment rolls are turned over to the county treasurer for collection.

The county road improvement district statutes govern the process for handling liens, the collection and payment of current and delinquent assessments, interest, and penalties, and property foreclosures on behalf of mosquito control districts.

### County Road Improvement District.

The county road improvement district statutes authorize counties to create county road improvement districts to facilitate the construction of new roads or the improvement of existing roads and other related facilities. Such counties have the power to levy and collect special assessments against the real property specially benefited by the district for the purpose of paying the whole or any part of the cost of such acquisition of rights-of-way, construction, or improvement.

### Property Taxes.

A county treasurer (treasurer) is the custodian of county money and the administrator of the county's financial transactions. The treasurer may also serve as the ex officio treasurer for a special purpose district (such as a flood control district, irrigation district, or public utility district) and may provide financial services to special purpose districts and other units of local government. Treasurers may impose an annual fee for collecting special assessments on behalf of special purpose districts.

Under the property tax statutes, if property taxes have remained delinquent for three or more years, then the treasurer is required to begin foreclosure activities by issuing a certificate of delinquency on the property for all years' taxes, interest, and costs. However, the treasurer, with the consent of the county legislative authority, may elect to issue a certificate for fewer than all years' taxes, interest, and costs to a minimum of the taxes, interest, and costs for the earliest year.

### **Summary of Bill:**

The statutes relating to the payment and collection of assessments on behalf of mosquito control districts are moved to and governed by the statutes on property tax collection, rather than the county road improvement districts statutes. As a result, the delinquency period for unpaid mosquito control district assessments is extended to three years before a treasurer may begin any

foreclosure activities. County treasurers may also impose an annual fee for collecting special assessments on behalf of mosquito control districts.

**Appropriation:** None.

**Fiscal Note:** Requested on January 25, 2019.

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