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## Local Government Committee

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### SB 5519

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

**Sponsors:** Senators Cleveland, King, Takko, Warnick, Short, Braun, Wilson, L. and Honeyford.

#### Brief Summary of Bill

- Changes 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:** 2/21/20

**Staff:** Kellen Wright (786-7134).

#### Background:

Mosquito control districts (MCD) are special purpose districts, created through action of a county legislative authority and voter approval. MCDs are controlled by a five-member Board of Trustees. MCDs have broad jurisdiction over mosquito control, including the authority to take all necessary or proper steps to exterminate mosquitos and, subject to county or city control, to abate all stagnant pools of water and other breeding grounds for mosquitos as nuisances. These steps can include the construction, repair, or maintenance of necessary dikes, levees, cuts, canals, or ditches, and may acquire lands, easements, or property as necessary to effectuate the necessary construction, repair, or maintenance. MCDs may also adopt regulations requiring landowners to take action to control mosquitos. If the landowner fails to do so, then the MCD may, if the situation is sufficiently severe and the landowner has been given notice, take action to control the mosquitos at the expense of the owners. The expenses constitute a lien against the property and may be enforced by proceedings on the lien.

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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.*

MCDs are funded by property assessments authorized by voters. MCD liens and assessments follow the statutory provisions applicable to county road improvement districts. This means that the assessment is a lien on the assessed property, and that the county legislative authority must prescribe when the assessment will be due, as well as the rate of interest to be charged on an assessment that has been delinquent for over 30 days. It also means that a delinquent assessment can also be subjected to a penalty of at least 5 percent as provided for by resolution. Foreclosure on delinquent MCD assessments follows the foreclosure process used by cities and towns for the foreclosure on local improvement district assessments. This means that a county must foreclose on a MCD lien if, by January 1 of any year, an assessment has been delinquent for two years.

**Summary of Bill:**

MCD liens and assessments follow the statutory provisions applicable to property tax assessment and collection. This means that the payment for an assessment of less than \$50 is due by April 30 of each year. If an assessment is greater than \$50, at least half of the payment must be made by April 30, rather any remainder amount made by October 31. Delinquent payments are subject to an annual interest rate of 12 percent. Delinquent payments are also subject to two one time penalties. Any assessment payment for the current year that is delinquent on June 1 is subject to a 3 percent penalty. An additional 8 percent penalty is imposed on any assessment payment for the current year that is delinquent on December 1. If an assessment has been delinquent for three years from the date of the delinquency, the county treasurer must issue a certificate of delinquency and begin foreclosure proceedings. Prior to the filing of a certificate of delinquency, a treasurer must waive interest and penalties on delinquent taxes if the property at issue is the taxpayer's primary residence, the taxpayer's income is below certain thresholds, and the taxpayer has not previously received a waiver. Additionally, a county treasurer may, with the consent of the county legislative body, issue the certificate of delinquency for only the earliest year of delinquent taxes, rather than all delinquent taxes.

The county treasurer may charge and collect a fee for the collection of a MCD assessment.

**Appropriation:** None.

**Fiscal Note:** Available.

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