
HOUSE BILL 2371

State of Washington 52nd Legislature 1992 Regular Session

By Representatives Kremen, Nealey, R. Johnson, Haugen, Rayburn,
Rasmussen, Spanel, Grant and Braddock

Read first time 01/15/92. Referred to Committee on Local Government.

1 AN ACT Relating to conservation districts; and amending RCW
2 89.08.400.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 89.08.400 and 1989 c 18 s 1 are each amended to read
5 as follows:

6 (1) Special assessments are authorized to be imposed for
7 conservation districts as provided in this section. Activities and
8 programs to conserve natural resources, including soil and water, are
9 declared to be of special benefit to lands and may be used as the basis
10 upon which special assessments are imposed.

11 (2) Special assessments to finance the activities of a conservation
12 district may be imposed by the county legislative authority of the
13 county in which the conservation district is located for a period or
14 periods each not to exceed ten years in duration.

1 The supervisors of a conservation district shall hold a public
2 hearing on a proposed system of assessments prior to the first day of
3 August in the year prior to which it is proposed that the initial
4 special assessments be collected. At that public hearing, the
5 supervisors shall gather information and shall alter the proposed
6 system of assessments when appropriate, including the number of years
7 during which it is proposed that the special assessments be imposed.

8 On or before the first day of August in that year, the supervisors
9 of a conservation district (~~((who are proposing to have special~~
10 ~~assessments imposed for the district in the following year))~~) shall file
11 the proposed system of assessments, indicating the years during which
12 it is proposed that the special assessments shall be imposed, and a
13 proposed budget for the succeeding year with the county legislative
14 authority of the county within which the conservation district is
15 located. The county legislative authority shall hold a public hearing
16 on the proposed system of assessments. After the hearing, the county
17 legislative authority may accept, or modify and accept, the proposed
18 system of assessments, including the number of years during which the
19 special assessments shall be imposed, if it finds that both the public
20 interest will be served by the imposition of the special assessments
21 and that the special assessments to be imposed on any land will not
22 exceed the special benefit that the land receives or will receive from
23 the activities of the conservation district. The findings of the
24 county legislative authority shall be final and conclusive. Special
25 assessments may be altered during this period on individual parcels in
26 accordance with the system of assessments if land is divided or land
27 uses or other factors change.

28 Notice of the public hearings held by the supervisors and the
29 county legislative authority shall be posted conspicuously in at least
30 five places throughout the conservation district, and published once a

1 week for two consecutive weeks in a newspaper in general circulation
2 throughout the conservation district, with the date of the last
3 publication at least five days prior to the public hearing.

4 (3) A system of assessments shall classify lands in the
5 conservation district into suitable classifications according to
6 benefits conferred or to be conferred by the activities of the
7 conservation district, determine an annual per acre rate of assessment
8 for each classification of land, and indicate the total amount of
9 special assessments proposed to be obtained from each classification of
10 lands. Lands deemed not to receive benefit from the activities of the
11 conservation district shall be placed into a separate classification
12 and shall not be subject to the special assessments. An annual
13 assessment rate shall be stated as either uniform annual per acre
14 amount, or an annual flat rate per parcel plus a uniform annual rate
15 per acre amount, for each classification of land. The maximum annual
16 per acre special assessment rate shall not exceed ten cents per acre.
17 The maximum annual per parcel rate shall not exceed five dollars.

18 Public land, including lands owned or held by the state, shall be
19 subject to special assessments to the same extent as privately owned
20 lands. The procedures provided in chapter 79.44 RCW shall be followed
21 if lands owned or held by the state are subject to the special
22 assessments of a conservation district.

23 Forest lands used solely for the planting, growing, or harvesting
24 of trees may be subject to special assessments if such lands benefit
25 from the activities of the conservation district, but the per acre rate
26 of special assessment on benefited forest lands shall not exceed one-
27 tenth of the weighted average per acre assessment on all other lands
28 within the conservation district that are subject to its special
29 assessments. The calculation of the weighted average per acre special
30 assessment shall be a ratio calculated as follows: (a) The numerator

1 shall be the total amount of money estimated to be derived from the
2 imposition of per acre special assessments on the nonforest lands in
3 the conservation district; and (b) the denominator shall be the total
4 number of nonforest land acres in the conservation district that
5 receive benefit from the activities of the conservation district and
6 which are subject to the special assessments of the conservation
7 district. No more than ten thousand acres of such forest lands that is
8 both owned by the same person or entity and is located in the same
9 conservation district may be subject to the special assessments that
10 are imposed for that conservation district in any year. Per parcel
11 charges shall not be imposed on forest land parcels. However, in lieu
12 of a per parcel charge, a charge of up to three dollars per forest
13 landowner may be imposed on each owner of forest lands whose forest
14 lands are subject to a per acre rate of assessment.

15 (4) A conservation district shall prepare an assessment roll that
16 implements the system of assessments approved by the county legislative
17 authority. The special assessments from the assessment roll shall be
18 spread by the county assessor as a separate item on the tax rolls and
19 shall be collected and accounted for with property taxes by the county
20 treasurer. The amount of a special assessment shall constitute a lien
21 against the land that shall be subject to the same conditions as a tax
22 lien, collected by the treasurer in the same manner as delinquent real
23 property taxes, and subject to the same interest rate and penalty as
24 for delinquent property taxes. The county treasurer shall deduct an
25 amount from the collected special assessments, as established by the
26 county legislative authority, to cover the costs incurred by the county
27 assessor and county treasurer in spreading and collecting the special
28 assessments, but not to exceed the actual costs of such work.

29 (5) The special assessments for a conservation district shall not
30 be spread on the tax rolls and shall not be collected with property tax

1 collections in the following year if, after the system of assessments
2 has been approved by the county legislative authority but prior to the
3 fifteenth day of December in that year, a petition has been filed with
4 the county legislative authority objecting to the imposition of such
5 special assessments, which petition has been signed by at least twenty
6 percent of the owners of land that would be subject to the special
7 assessments to be imposed for a conservation district.