## SENATE BILL REPORT SB 5360

As of February 20, 2007

Title: An act relating to mosquito control districts.

Brief Description: Regarding mosquito control district assessments.

Sponsors: Senators Parlette, Pridemore and Holmquist.

## **Brief History:**

**Committee Activity:** Government Operations & Elections: 2/08/07.

## SENATE COMMITTEE ON GOVERNMENT OPERATIONS & ELECTIONS

Staff: Amy Van Horn (786-7784)

**Background:** <u>Mosquito Control Districts:</u> Mosquito control districts are special purpose districts charged with exterminating mosquitos and generally preventing their propagation. Twelve counties in Washington currently contain mosquito control districts. In addition to extermination, the districts may neutralize breeding places and build dikes, canals, levees, or ditches to eliminate mosquitos.

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 mosquito control district's services.

<u>Property Tax Exemptions:</u> Some property is exempt from property tax. Examples include land owned by the state or federal government; local or tribal governments; churches and cemeteries; nonprofit schools and colleges; and land owned by a variety of other nonprofit entities.

**Summary of Bill:** Land that is exempt from property taxes is also exempt from mosquito control district assessments.

## Appropriation: None.

Fiscal Note: Available.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

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.

**Staff Summary of Public Testimony:** PRO: This legislation is at the request of a church. The church is seeking reduced tax, and not a total exemption. Therefore, the bill will be amended before it moves forward.

**Persons Testifying:** PRO: Senator Parlette, prime sponsor.