

SENATE BILL REPORT

SB 5315

As Reported By Senate Committee On:
Natural Resources & Parks, March 4, 1997

Title: An act relating to taxation of property improvements used for fish and wildlife habitat restoration and protection and water quantity and quality improvement programs.

Brief Description: Exempting from taxation and valuation of property improvements used for fish and habitat restoration and protection and water quantity and quality improvement programs.

Sponsors: Senators Anderson, Snyder, Loveland, Swecker, Wojahn, Morton, Oke and Rasmussen.

Brief History:

Committee Activity: Natural Resources & Parks: 2/11/97, 3/4/97 [DPS-WM].

SENATE COMMITTEE ON NATURAL RESOURCES & PARKS

Majority Report: That Substitute Senate Bill No. 5315 be substituted therefor, and the substitute bill do pass and be referred to Committee on Ways & Means.

Signed by Senators Oke, Chair; Rossi, Vice Chair; Hargrove, Jacobsen, Morton, Prentice, Roach, Snyder, Spanel, Stevens and Swecker.

Staff: Vic Moon (786-7469)

Background: Some property owners have placed improvements on their property to protect fish and wildlife and to provide better habitat. Some of these projects have value and are being taxed by local government as property improvements.

Summary of Substitute Bill: The purpose of the act is to improve fish and wildlife habitat and to improve water quality for the benefit of the public at large. Property owners are encouraged to make improvements to their property recommended by governmental agencies without the penalty of paying higher property taxes as a result of the improvements.

All real and personal property improvements used for fish and wildlife habitat restoration and protection, and for water quantity and quality improvement programs under a conservation district's best managed practices plan are exempt from the property tax. Written plans and maintenance of improvements are required.

Substitute Bill Compared to Original Bill: Plans and project maintenance are required in order to get an exemption.

Appropriation: None.

Fiscal Note: Available.

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

Testimony For: Volunteer habitat and water improvement projects should not be taxed or they won't be built.

Testimony Against: None.

Testified: PRO: Ted Bottiger, Conservation Commission; Bruce Wishart, People for Puget Sound; Ed Owens, Coastal Fisheries.