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HOUSE BILL 1104

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State of Washington

57th Legislature

2001 Regular Session

By Representatives Jackley, Kirby, Rockefeller, Lantz, Haigh, Dunn, Pearson, Hunt and Edwards

Read first time 01/17/2001. Referred to Committee on Local Government & Housing.

1 AN ACT Relating to providing funding and incentives for protecting  
2 and restoring salmon habitat and shorelines; amending RCW 82.46.070,  
3 84.34.230, and 84.34.240; adding a new section to chapter 84.34 RCW;  
4 adding a new section to chapter 84.33 RCW; adding a new section to  
5 chapter 36.33 RCW; adding a new section to chapter 82.04 RCW; and  
6 creating a new section.

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

8 NEW SECTION. **Sec. 1.** The listing of salmon, steelhead, and bull  
9 trout stocks in the state as threatened or endangered species under the  
10 federal endangered species act (16 U.S.C. Sec. 1531 et seq.) has  
11 impacted many residents and communities in the state. The legislature  
12 recognizes that salmon recovery has direct links to shoreline  
13 development and protection, but many communities lack the resources  
14 necessary to effectively develop, enforce, and monitor salmon recovery  
15 efforts, or to update their shoreline master programs to comply with  
16 new guidelines. The national marine fisheries service has indicated  
17 that it will consider the adequacy of long-term funding and monitoring  
18 mechanisms when it reviews salmon recovery plans. The legislature  
19 therefore finds that it is in the public interest to provide funding

1 options for counties to assist them in salmon recovery efforts,  
2 updating shoreline master programs, and assisting private landowners in  
3 complying with these laws.

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.34 RCW  
5 to read as follows:

6 Payments of additional tax, applicable interest, and penalty  
7 collected pursuant to RCW 84.34.108, or by enforcement procedures  
8 referred to therein, after the payment of the expenses of their  
9 collection, may be deposited by the county into a fund created pursuant  
10 to section 7 of this act for protecting and restoring salmon habitat  
11 and shorelines.

12 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.33 RCW  
13 to read as follows:

14 Any compensating tax payable under this chapter, together with any  
15 interest thereon, may be deposited by the county into a fund created  
16 pursuant to section 7 of this act for protecting and restoring salmon  
17 habitat and shorelines, after first deducting the expenses for  
18 collecting the tax and interest.

19 **Sec. 4.** RCW 82.46.070 and 1990 1st ex.s. c 5 s 3 are each amended  
20 to read as follows:

21 (1) Subject to subsection (2) of this section, the legislative  
22 authority of any county may impose an additional excise tax on each  
23 sale of real property in the county at a rate not to exceed one percent  
24 of the selling price. The proceeds of the tax shall be used  
25 exclusively for: (a) The acquisition and maintenance of conservation  
26 areas; or (b) protecting and restoring salmon habitat and shorelines.  
27 Proceeds collected from the tax imposed pursuant to this subsection  
28 (1)(b) must be deposited into the fund created pursuant to section 7 of  
29 this act.

30 The taxes imposed under this subsection shall be imposed in the  
31 same manner and on the same occurrences, and are subject to the same  
32 conditions, as the taxes under chapter 82.45 RCW, except:

33 ~~((a))~~ (i) The tax shall be the obligation of the purchaser; and  
34 ~~((b))~~ (ii) The tax does not apply to the acquisition of  
35 conservation areas by the county.

1 The county may enforce the obligation through an action of debt  
2 against the purchaser or may foreclose the lien on the property in the  
3 same manner prescribed for the foreclosure of mortgages.

4 The tax shall take effect thirty days after the election at which  
5 the taxes are authorized.

6 (2) No tax may be imposed under subsection (1) of this section  
7 unless approved by a majority of the voters of the county voting  
8 thereon for a specified period and maximum rate after:

9 (a) The adoption of a resolution by the county legislative  
10 authority of the county proposing this action; or

11 (b) The filing of a petition proposing this action with the county  
12 auditor, which petition is signed by county voters at least equal in  
13 number to ten percent of the total number of voters in the county who  
14 voted at the last preceding general election.

15 The ballot proposition shall be submitted to the voters of the  
16 county at the next general election occurring at least sixty days after  
17 a petition is filed, or at any special election prior to this general  
18 election that has been called for such purpose by the county  
19 legislative authority.

20 (3) A plan for the expenditure of the excise tax proceeds shall be  
21 prepared by the county legislative authority at least sixty days before  
22 the election if the proposal is initiated by resolution of the county  
23 legislative authority, or within six months after the tax has been  
24 authorized by the voters if the proposal is initiated by petition.  
25 Prior to the adoption of this plan, the elected officials of cities  
26 located within the county shall be consulted and a public hearing shall  
27 be held to obtain public input. The proceeds of this excise tax must  
28 be expended in conformance with this plan.

29 (4) As used in this section, "conservation area" has the meaning  
30 given under RCW 36.32.570.

31 **Sec. 5.** RCW 84.34.230 and 1995 c 318 s 8 are each amended to read  
32 as follows:

33 For the purpose of acquiring conservation futures as well as other  
34 rights and interests in real property pursuant to RCW 84.34.210 and  
35 84.34.220, or for protecting and restoring salmon habitat and  
36 shorelines, a county may levy an amount not to exceed six and one-  
37 quarter cents per thousand dollars of assessed valuation against the  
38 assessed valuation of all taxable property within the county. The

1 limitations in RCW 84.52.043 shall not apply to the tax levy authorized  
2 in this section. Moneys collected from a levy imposed pursuant to this  
3 section for protecting and restoring salmon habitat and shorelines  
4 shall be deposited into the fund created pursuant to section 7 of this  
5 act.

6 **Sec. 6.** RCW 84.34.240 and 1971 ex.s. c 243 s 5 are each amended to  
7 read as follows:

8 Any (~~board of~~) county (~~commissioners~~) legislative authority may  
9 establish by resolution a special fund which may be termed a  
10 conservation futures fund to which it may credit all taxes levied  
11 pursuant to RCW 84.34.230 for acquiring conservation futures as well as  
12 other rights and interests in real property pursuant to RCW 84.34.210  
13 and 84.34.220. Amounts placed in this fund may be used solely for the  
14 purpose of acquiring rights and interests in real property pursuant to  
15 the terms of RCW 84.34.210 and 84.34.220. Nothing in this section  
16 shall be construed as limiting in any manner methods and funds  
17 otherwise available to a county for financing the acquisition of such  
18 rights and interests in real property.

19 NEW SECTION. **Sec. 7.** A new section is added to chapter 36.33 RCW  
20 to read as follows:

21 (1) Any county legislative authority may establish a special fund  
22 for salmon recovery or for updating its shoreline master program under  
23 chapter 90.58 RCW, to which it may credit all moneys collected for this  
24 purpose pursuant to RCW 82.46.070 and 84.34.230 and sections 2 and 3 of  
25 this act.

26 (2) Moneys deposited into this fund for salmon recovery or for  
27 shoreline master program updates may be used for salmon habitat  
28 projects, including planning, implementing, and monitoring results from  
29 these projects; updating shoreline master programs under chapter 90.58  
30 RCW; assisting private landowners to comply with laws pertaining to  
31 shorelines management or to endangered or threatened species;  
32 enforcement of existing laws that protect salmon or shorelines;  
33 necessary data collection and analysis to determine adequacy of stream  
34 buffers, adequacy of streamflows for fish, and the general health of  
35 the streams, rivers, and lakes within the watershed; and upgrades in  
36 computers and systems to improve compliance with laws pertaining to  
37 salmon or shorelines.

1 (3) For purposes of this section, "salmon habitat projects" include  
2 but are not limited to habitat restoration projects, habitat protection  
3 projects, habitat projects which improve water quality, habitat  
4 projects that protect water quality, habitat-related mitigation  
5 projects, restoration and protection of coastal marine habitat, and  
6 habitat project maintenance activities.

7 (4) For purposes of this section, "salmon" includes salmon,  
8 steelhead, and bull trout.

9 NEW SECTION. **Sec. 8.** A new section is added to chapter 82.04 RCW  
10 to read as follows:

11 In computing tax there may be deducted from the measure of tax by  
12 those engaged in banking, loan, security, or other financial  
13 businesses, an amount equal to one percent of the outstanding balance  
14 of a mortgage in property which is subordinated under this section.  
15 The tax deduction authorized in this section only applies when a  
16 financial business subordinates its right as a mortgagee in property  
17 donated to a nonprofit nature conservancy organization as defined in  
18 RCW 64.04.130, to the right of such organization to enforce the  
19 conservation purposes of the gift in perpetuity. For the purposes of  
20 this section, "conservation purposes" means the protection of the  
21 relatively natural habitat of salmon, steelhead, or bull trout, or the  
22 protection of shorelines.

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