
Local Government Committee

HB 2567

Brief Description: Authorizing an optional system of rates and charges for conservation districts.

Sponsors: Representative Fitzgibbon.

Brief Summary of Bill

- Authorizes the imposition of an optional system of rates and charges for conservation districts.
- Changes the period of time special assessments may be assessed from not more than 10 years to not less than 5 years.
- Modifies definition of "forest lands" to specify that the definition refers to industrial forest lands used solely for commercial purposes and specifies that nonindustrial private state forest lands are subject to assessments.

Hearing Date: 1/24/12

Staff: Ann Koepke (786-7291), Ethan Moreno (786-7386).

Background:

A conservation district is a governmental subdivision of the state with the authority to conduct research, education and cooperative intergovernmental activities relating to the conservation of renewable natural resources. A county legislative authority may impose special assessments to finance the activities of a conservation district within that county. Activities and programs designed to conserve natural resources, including soil and water, are considered to be of special benefit to lands and may be used as the basis upon which special assessments are imposed. The period during which these special assessments may be imposed to finance the activities of a conservation district is limited to not more than 10 years in duration.

Process for imposing special assessments: Proposed systems of assessments are established by conservation district supervisors and the county legislative authority through a process of public

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hearings and filings. The conservation district proposes the system of assessments to the county legislative authority, which they may accept or modify.

Assessment rates: Annual assessment rates are to be stated as either a uniform annual per acre amount or an annual flat rate per parcel plus a uniform annual rate per acre amount, for each classification of land. The maximum annual per acre special assessment rate may not exceed 10 cents per acre. The maximum annual per parcel rate may not exceed \$5.

Public and forest lands: Public lands are also subject to special assessments to the same extent as privately owned lands. Forest lands used for planting, growing, or harvesting of trees may also be subject to special assessments if the lands benefit from the activities of the conservation district, but the per acre rate of special assessment on forest lands is limited to 1/10 of the weighted average per acre assessment.

Assessment rolls and petitions: Conservation districts are required to prepare an assessment roll that implements the system of assessments approved by the county legislative authority. These special assessments are to be spread by the county assessor as a separate item on the tax rolls and are collected with property taxes by the county treasurer.

Summary of Bill:

Optional system of rates and charges: An optional system of rates and charges is authorized to be imposed for conservation districts. Rates and charges do not carry a requirement to demonstrate a special benefit to the assessed parcels. The period of time special assessments may be assessed changes from not more than 10 years to not less than five years. District boards of supervisors have the authority, by resolution, to authorize the county legislative authority to set the rates of the special assessment with regard to the natural resource needs of the district and the capacity of the district to provide those needs.

Assessment rates: The manner in which annual assessment rates are stated is modified to include the option of stating the rate as an annual flat rate per parcel. If a district's board of supervisors has authorized the county legislative authority to set the assessment rates, any reference to specific rates in statute does not apply. If the county legislative authority has not been authorized to set the rates of assessment, the maximum annual per parcel rate may not exceed \$20. The \$10 per parcel limit for populations of over 1.5 million people is removed.

Public and forest lands: The definition of "forest lands" is modified to specify that the definition refers to industrial forest lands used solely for commercial purposes. Nonindustrial private state forest lands are subject to the assessment set forth in statute or by the county legislative authority.

Appropriation: None.

Fiscal Note: Not requested.

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