S-2557.1

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SUBSTITUTE SENATE BILL 5696**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**State of Washington 66th Legislature 2019 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Warnick and Takko)

AN ACT Relating to payments in lieu of real property taxes; amending RCW 77.12.201 and 77.12.203; providing an effective date; and declaring an emergency.

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

**Sec.**  RCW 77.12.201 and 2017 3rd sp.s. c 1 s 983 are each amended to read as follows:

The legislative authority of a county may elect, by giving written notice to the director and the treasurer prior to January 1st of any year, to obtain for the following year an amount in lieu of real property taxes on game lands as provided in RCW 77.12.203. Upon the election, the county shall keep a record of all fines, forfeitures, reimbursements, and costs assessed and collected, in whole or in part, under this title for violations of law or rules adopted pursuant to this title((~~, with the exception of the 2015-2017 and 2017-2019 fiscal biennia, and shall monthly remit an amount equal to the amount collected to the state treasurer for deposit in the state general fund~~)). The election shall continue until the department is notified differently prior to January 1st of any year.

**Sec.**  RCW 77.12.203 and 2018 c 299 s 913 are each amended to read as follows:

(1) ((~~Except as provided in subsection (5) of this section and notwithstanding RCW 84.36.010 or other statutes to the contrary, the director must pay by April 30th of each year on game lands, regardless of acreage, in each county, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes equal to that amount paid on similar parcels of open space land taxable under chapter 84.34 RCW or the greater of seventy cents per acre per year or the amount paid in 1984 plus~~)) The state treasurer, on behalf of the department, must distribute to counties for eligible game lands, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes. The director must pay an additional amount for control of noxious weeds equal to that which would be paid if such lands were privately owned. ((~~This amount may not be assessed or paid on department buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, or public fishing areas.~~))

(2) "Game lands," as used in this section and RCW 77.12.201, means those tracts, regardless of acreage, owned in fee by the department and used for wildlife habitat and public recreational purposes. All lands purchased for wildlife habitat, public access, or recreation purposes with federal funds in the Snake River drainage basin are considered game lands regardless of acreage.

(3) This section does not apply to lands transferred after April 23, 1990, to the department from other state agencies.

(4) The county must distribute the amount received under this section in lieu of real property taxes to all property taxing districts except the state in appropriate tax code areas the same way it would distribute local property taxes from private property. The county must distribute the amount received under this section for weed control to the appropriate weed district.

(5)(a) For the ((~~2013-2015 and 2015-2017 fiscal biennia, the director~~)) 2019-2021 and 2021-2023 fiscal bienniums, and until July 1, 2023, the state treasurer, on behalf of the department, must pay by April 30th of each year on game lands in each county, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes and must be distributed as follows:

|  |
| --- |
| **County** |
| Adams 1,909 |
| Asotin 36,123 |
| Chelan ((~~24,757~~)) 39,858 |
| Columbia ((~~7,795~~)) 20,713 |
| Ferry ((~~6,781~~)) 22,798 |
| Garfield ((~~4,840~~)) 12,744 |
| Grant ((~~37,443~~)) 71,930 |
| Kittitas ((~~143,974~~)) 382,638 |
| Klickitat ((~~21,906~~)) 51,019 |
| Lincoln 13,535 |
| Okanogan ((~~151,402~~)) 264,036 |
| Pend Oreille ((~~3,309~~)) 5,546 |
| Yakima ((~~126,225~~)) 186,056 |

These amounts may not be assessed or paid on department buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, or public fishing areas.

(b) For the 2023-2025 fiscal biennium, and until July 1, 2025, the state treasurer, on behalf of the department, must distribute to counties for eligible game lands, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes equal to fifty percent of the assessed value multiplied by the aggregate local levy rates for the tax code area in which the eligible game land is located, multiplied by three-fourths. The county must provide a list to the department of eligible parcels, assessed value, and aggregate local levy rates by parcel by December 31st for payment the following year. This amount may not be assessed or paid on department buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, or public fishing areas.

(c) For the fiscal year 2025 and thereafter, the state treasurer, on behalf of the department, must distribute to counties for eligible game lands, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes equal to fifty percent of the assessed value multiplied by the aggregate local levy rates for the tax code area in which the eligible game land is located. The county must provide a list to the department of eligible parcels, assessed value, and aggregate local levy rates by parcel by December 31st for payment the following year. This amount may not be assessed or paid on department buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, or public fishing areas.

(6) ((~~For the 2017-2019 fiscal biennium, the director must pay by April 30th of each year on game lands in each county, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes and must be distributed as follows:~~

|  |
| --- |
| **~~County~~** |
| ~~Adams~~  ~~1,909~~ |
| ~~Asotin~~  ~~36,123~~ |
| ~~Chelan~~ ~~39,858~~ |
| ~~Columbia~~ ~~20,713~~ |
| ~~Ferry~~ ~~22,798~~ |
| ~~Garfield~~ ~~12,744~~ |
| ~~Grant~~ ~~71,930~~ |
| ~~Kittitas~~ ~~382,638~~ |
| ~~Klickitat~~ ~~51,019~~ |
| ~~Lincoln~~  ~~13,535~~ |
| ~~Okanogan~~ ~~264,036~~ |
| ~~Pend Oreille~~ ~~5,546~~ |
| ~~Yakima~~ ~~186,056~~ |

~~These amounts may not be assessed or paid on department buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, or public fishing areas.~~)) For counties that did not request an amount in lieu of real property taxes during the 2015–2017 biennium, the state treasurer, on behalf of the department, must distribute an amount in lieu of property taxes as follows:

(a) For the fiscal years 2020–2024, and until July 1, 2024, the state treasurer, on behalf of the department, must distribute to counties for eligible game lands, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes equal to fifty percent of the assessed value multiplied by the aggregate local levy rates for the tax code area in which the eligible game land is located, divided by two. The county must provide a list to the department of eligible parcels, assessed value, and aggregate local levy rates by parcel by December 31st for payment the following year. This amount may not be assessed or paid on department buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, or public fishing areas.

(b) For the fiscal years 2024-2026, and until July 1, 2026, the state treasurer, on behalf of the department, must distribute to counties for eligible game lands, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes equal to fifty percent of the assessed value multiplied by the aggregate local levy rates for the tax code area in which the eligible game land is located, multiplied by three-fourths. The county must provide a list to the department of eligible parcels, assessed value, and aggregate local levy rates by parcel by December 31st for payment the following year. This amount may not be assessed or paid on department buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, or public fishing areas.

(c) For the fiscal year 2026 and thereafter, the state treasurer, on behalf of the department, must distribute to counties for eligible game lands, if requested by an election under RCW 77.12.201, an amount in lieu of real property taxes equal to fifty percent of the assessed value multiplied by the aggregate local levy rates for the tax code area in which the eligible game land is located. The county must provide a list to the department of eligible parcels, assessed value, and aggregate local levy rates by parcel by December 31st for payment the following year. This amount may not be assessed or paid on department buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, or public fishing areas.

NEW SECTION. **Sec.**  This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2019.

**--- END ---**