

# SENATE BILL REPORT

## HB 1555

---

---

As Reported By Senate Committee On:  
Government Operations & Elections, March 28, 2005

**Title:** An act relating to monetary assessments by drainage, diking, flood control, and mosquito control districts.

**Brief Description:** Clarifying the valuation of land for monetary assessments by drainage, diking, flood control, and mosquito control districts.

**Sponsors:** Representatives Wallace, Newhouse, Haigh, Dunn, Takko, Grant, Blake, Quall, Linville, Conway, Orcutt and Kretz.

**Brief History:** Passed House: 3/03/05, 97-0.

**Committee Activity:** Government Operations & Elections: 3/17/05, 3/28/05 [DP, w/oRec].

---

### SENATE COMMITTEE ON GOVERNMENT OPERATIONS & ELECTIONS

**Majority Report:** Do pass.

Signed by Senators Kastama, Chair; Berkey, Vice Chair; Roach, Ranking Minority Member; Fairley, Haugen, Kline and Pridemore.

**Minority Report:** That it be referred without recommendation.

Signed by Senator Mulliken.

**Staff:** Genevieve Pisarski (786-7488)

**Background:** Flood control districts and the various types of diking and drainage districts in the state are funded through property taxes levied on property that is either served by the district or otherwise benefits from it. The amount is calculated using a formula based on both the assessed value of the property and various other factors related to the value of the benefit received, so that properties receiving the greatest benefit pay the highest taxes. Mosquito control districts are funded through a similar funding mechanism based on the assessed value of the property and the value of the benefit received.

For certain types of property, property taxes may be assessed on the basis of the property's current use, rather than its highest and best use. These include open space lands, farm and agricultural lands, and timber lands under the provisions of the Open Space Taxation Act, as well as timber and forest lands under other specific provisions of law.

**Summary of Bill:** For purposes of calculating property tax levies on classified open space land, farm and agricultural land, and timber and forest land, flood control districts, the various types of diking and drainage districts, and mosquito control districts must use the assessed value that is determined under the applicable current use taxation laws.

**Appropriation:** None.

**Fiscal Note:** Available.

**Committee/Commission/Task Force Created:** No.

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

**Testimony For:** Current law has an apparent loophole that has allowed some special districts to levy property taxes according to value based on highest and best use, rather than current use, on lands that are classified for current use taxation. This has happened in Clark County in the case of classified agricultural land and could happen anywhere in the state.

**Testimony Against:** None.

**Who Testified:** PRO: Representative Wallace, prime sponsor.