

SENATE BILL REPORT

SB 6551

As of February 10, 2014

Title: An act relating to payments to counties in lieu of property taxes by the department of fish and wildlife.

Brief Description: Concerning payments to counties in lieu of property taxes by the department of fish and wildlife.

Sponsors: Senator Parlette.

Brief History:

Committee Activity: Ways & Means: 2/10/14.

SENATE COMMITTEE ON WAYS & MEANS

Staff: Sherry McNamara (786-7402)

Background: Land owned by the state government is generally not subject to county property taxes. The Washington Department of Fish and Wildlife (WDFW) makes payments in lieu of taxes (PILT) to certain counties that have elected to receive it. A county receiving PILT must distribute the amount received to local taxing districts based on the location of the property.

Determining the PILT Amount. The Legislature fixed the amount of PILT paid to each county for the 2011-13 and 2013-15 fiscal biennia. Prior to 2012, counties chose one of two formulas to calculate PILT:

- an amount equal to the tax that would be due if the property was taxed as open space land; or
- the greater of either \$0.70 per acre or the PILT amount paid in 1984. This choice requires that PILT was received in 1984.

Game Lands Eligible for PILT. All land tracts owned by WDFW of 100 or more acres used for wildlife habitat and public recreational purposes, and all lands purchased with federal funds for wildlife habitat, public access, or recreation purposes in the Snake River drainage basin, are eligible for PILT.

Property Not Eligible for PILT. WDFW buildings, structures, facilities, game farms, fish hatcheries, tidelands, or public fishing areas of less than 100 acres are ineligible for PILT.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Fees, Fines, Forfeitures. If a county elects to receive PILT, the county must track the amount of fees, fines, and forfeitures they receive from fish and game violations and send an equivalent amount to the State Treasurer for deposit into the state general fund. Counties are not required to track the fees, fines, and forfeitures while the PILT rate remains frozen at the 2009 level.

Summary of Bill: The State Treasurer must pay the counties on behalf of WDFW an amount for PILT to be based on open space rates.

Beginning July 1, 2015, a county may elect to receive WDFW PILT on game lands regardless of acreage. Water access sites are not eligible for PILT.

Counties are not required to keep record of all fines, forfeitures, reimbursements, and costs assessed and collected in whole or in part for violations of the law. In addition, counties will not need to elect to receive PILT.

Appropriation: None.

Fiscal Note: Requested on February 4, 2014.

Committee/Commission/Task Force Created: No.

Effective Date: The bill takes effect on July 1, 2015.