# CERTIFICATION OF ENROLLMENT HOUSE BILL 2371

52nd Legislature 1992 Regular Session

Passed by the House February 12, 1992 Yeas 94 Nays 0

## Speaker of the House of Representatives

Passed by the Senate March 3, 1992 Yeas 39 Nays 0

# CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is HOUSE BILL 2371 as passed by the House of Representatives and the Senate on the dates hereon set forth.

### President of the Senate

Chief Clerk

Approved FILED

Governor of the State of Washington

Secretary of State State of Washington

#### HOUSE BILL 2371

Passed Legislature - 1992 Regular Session

State of Washington 52nd Legislature 1992 Regular Session

By Representatives Kremen, Nealey, R. Johnson, Haugen, Rayburn, Rasmussen, Spanel, Grant and Braddock

Read first time 01/15/92. Referred to Committee on Local Government.

- 1 AN ACT Relating to conservation districts; and amending RCW
- 2 89.08.400.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 Sec. 1. RCW 89.08.400 and 1989 c 18 s 1 are each amended to read
- 5 as follows:
- 6 (1) Special assessments are authorized to be imposed for
- 7 conservation districts as provided in this section. Activities and
- 8 programs to conserve natural resources, including soil and water, are
- 9 declared to be of special benefit to lands and may be used as the basis
- 10 upon which special assessments are imposed.
- 11 (2) Special assessments to finance the activities of a conservation
- 12 district may be imposed by the county legislative authority of the
- 13 county in which the conservation district is located for a period or
- 14 periods each not to exceed ten years in duration.

The supervisors of a conservation district shall hold a public 1 2 hearing on a proposed system of assessments prior to the first day of August in the year prior to which it is proposed that the initial 3 4 special assessments be collected. At that public hearing, the supervisors shall gather information and shall alter the proposed 5 6 system of assessments when appropriate, including the number of years during which it is proposed that the special assessments be imposed. 7 On or before the first day of August in that year, the supervisors 8 9 of a conservation district ((who are proposing to have special 10 assessments imposed for the district in the following year)) shall file the proposed system of assessments, indicating the years during which 11 12 it is proposed that the special assessments shall be imposed, and a proposed budget for the succeeding year with the county legislative 13 authority of the county within which the conservation district is 14 15 located. The county legislative authority shall hold a public hearing on the proposed system of assessments. After the hearing, the county 16 17 legislative authority may accept, or modify and accept, the proposed 18 system of assessments, including the number of years during which the 19 special assessments shall be imposed, if it finds that both the public 20 interest will be served by the imposition of the special assessments and that the special assessments to be imposed on any land will not 21 exceed the special benefit that the land receives or will receive from 22

23 the activities of the conservation district. The findings of the

24 county legislative authority shall be final and conclusive. Special

25 <u>assessments may be altered during this period on individual parcels in</u>

26 <u>accordance with the system of assessments if land is divided or land</u>

27 <u>uses or other factors change.</u>

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Notice of the public hearings held by the supervisors and the county legislative authority shall be posted conspicuously in at least five places throughout the conservation district, and published once a

- 1 week for two consecutive weeks in a newspaper in general circulation
- 2 throughout the conservation district, with the date of the last
- 3 publication at least five days prior to the public hearing.
- 4 (3) A system of assessments shall classify lands in the
- 5 conservation district into suitable classifications according to
- 6 benefits conferred or to be conferred by the activities of the
- 7 conservation district, determine an annual per acre rate of assessment
- 8 for each classification of land, and indicate the total amount of
- 9 special assessments proposed to be obtained from each classification of
- 10 lands. Lands deemed not to receive benefit from the activities of the
- 11 conservation district shall be placed into a separate classification
- 12 and shall not be subject to the special assessments. An annual
- 13 assessment rate shall be stated as either uniform annual per acre
- 14 amount, or an annual flat rate per parcel plus a uniform annual rate
- 15 per acre amount, for each classification of land. The maximum annual
- 16 per acre special assessment rate shall not exceed ten cents per acre.
- 17 The maximum annual per parcel rate shall not exceed five dollars.
- 18 Public land, including lands owned or held by the state, shall be
- 19 subject to special assessments to the same extent as privately owned
- 20 lands. The procedures provided in chapter 79.44 RCW shall be followed
- 21 if lands owned or held by the state are subject to the special
- 22 assessments of a conservation district.
- 23 Forest lands used solely for the planting, growing, or harvesting
- 24 of trees may be subject to special assessments if such lands benefit
- 25 from the activities of the conservation district, but the per acre rate
- 26 of special assessment on benefited forest lands shall not exceed one-
- 27 tenth of the weighted average per acre assessment on all other lands
- 28 within the conservation district that are subject to its special
- 29 assessments. The calculation of the weighted average per acre special
- 30 assessment shall be a ratio calculated as follows: (a) The numerator

shall be the total amount of money estimated to be derived from the 1 2 imposition of per acre special assessments on the nonforest lands in the conservation district; and (b) the denominator shall be the total 3 4 number of nonforest land acres in the conservation district that receive benefit from the activities of the conservation district and 5 6 which are subject to the special assessments of the conservation district. No more than ten thousand acres of such forest lands that is 7 both owned by the same person or entity and is located in the same 8 9 conservation district may be subject to the special assessments that 10 are imposed for that conservation district in any year. Per parcel charges shall not be imposed on forest land parcels. However, in lieu 11 12 of a per parcel charge, a charge of up to three dollars per forest

landowner may be imposed on each owner of forest lands whose forest

lands are subject to a per acre rate of assessment.

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15 (4) A conservation district shall prepare an assessment roll that 16 implements the system of assessments approved by the county legislative 17 authority. The special assessments from the assessment roll shall be 18 spread by the county assessor as a separate item on the tax rolls and 19 shall be collected and accounted for with property taxes by the county 20 treasurer. The amount of a special assessment shall constitute a lien against the land that shall be subject to the same conditions as a tax 21 lien, collected by the treasurer in the same manner as delinquent real 22 property taxes, and subject to the same interest rate and penalty as 23 24 for delinquent property taxes. The county treasurer shall deduct an 25 amount from the collected special assessments, as established by the county legislative authority, to cover the costs incurred by the county 26 27 assessor and county treasurer in spreading and collecting the special 28 assessments, but not to exceed the actual costs of such work.

29 (5) The special assessments for a conservation district shall not 30 be spread on the tax rolls and shall not be collected with property tax B 2371.PL p. 4 of 5

- 1 collections in the following year if, after the system of assessments
- 2 has been approved by the county legislative authority but prior to the
- 3 fifteenth day of December in that year, a petition has been filed with
- 4 the county legislative authority objecting to the imposition of such
- 5 special assessments, which petition has been signed by at least twenty
- 6 percent of the owners of land that would be subject to the special
- 7 assessments to be imposed for a conservation district.