

ESB 5094 - H AMD 586

By Representative Linville

ADOPTED 04/19/2005

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 89.08.400 and 1992 c 70 s 1 are each amended to read
4 as follows:

5 (1) Special assessments are authorized to be imposed for
6 conservation districts as provided in this section. Activities and
7 programs to conserve natural resources, including soil and water, are
8 declared to be of special benefit to lands and may be used as the basis
9 upon which special assessments are imposed.

10 (2) Special assessments to finance the activities of a conservation
11 district may be imposed by the county legislative authority of the
12 county in which the conservation district is located for a period or
13 periods each not to exceed ten years in duration.

14 The supervisors of a conservation district shall hold a public
15 hearing on a proposed system of assessments prior to the first day of
16 August in the year prior to which it is proposed that the initial
17 special assessments be collected. At that public hearing, the
18 supervisors shall gather information and shall alter the proposed
19 system of assessments when appropriate, including the number of years
20 during which it is proposed that the special assessments be imposed.

21 On or before the first day of August in that year, the supervisors
22 of a conservation district shall file the proposed system of
23 assessments, indicating the years during which it is proposed that the
24 special assessments shall be imposed, and a proposed budget for the
25 succeeding year with the county legislative authority of the county
26 within which the conservation district is located. The county
27 legislative authority shall hold a public hearing on the proposed
28 system of assessments. After the hearing, the county legislative
29 authority may accept, or modify and accept, the proposed system of
30 assessments, including the number of years during which the special

1 assessments shall be imposed, if it finds that both the public interest
2 will be served by the imposition of the special assessments and that
3 the special assessments to be imposed on any land will not exceed the
4 special benefit that the land receives or will receive from the
5 activities of the conservation district. The findings of the county
6 legislative authority shall be final and conclusive. Special
7 assessments may be altered during this period on individual parcels in
8 accordance with the system of assessments if land is divided or land
9 uses or other factors change.

10 Notice of the public hearings held by the supervisors and the
11 county legislative authority shall be posted conspicuously in at least
12 five places throughout the conservation district, and published once a
13 week for two consecutive weeks in a newspaper in general circulation
14 throughout the conservation district, with the date of the last
15 publication at least five days prior to the public hearing.

16 (3) A system of assessments shall classify lands in the
17 conservation district into suitable classifications according to
18 benefits conferred or to be conferred by the activities of the
19 conservation district, determine an annual per acre rate of assessment
20 for each classification of land, and indicate the total amount of
21 special assessments proposed to be obtained from each classification of
22 lands. Lands deemed not to receive benefit from the activities of the
23 conservation district shall be placed into a separate classification
24 and shall not be subject to the special assessments. An annual
25 assessment rate shall be stated as either uniform annual per acre
26 amount, or an annual flat rate per parcel plus a uniform annual rate
27 per acre amount, for each classification of land. The maximum annual
28 per acre special assessment rate shall not exceed ten cents per acre.
29 The maximum annual per parcel rate shall not exceed five dollars,
30 except that for counties with a population of over five hundred
31 thousand persons, the maximum annual per parcel rate shall not exceed
32 ten dollars.

33 Public land, including lands owned or held by the state, shall be
34 subject to special assessments to the same extent as privately owned
35 lands. The procedures provided in chapter 79.44 RCW shall be followed
36 if lands owned or held by the state are subject to the special
37 assessments of a conservation district.

1 Forest lands used solely for the planting, growing, or harvesting
2 of trees may be subject to special assessments if such lands benefit
3 from the activities of the conservation district, but the per acre rate
4 of special assessment on benefited forest lands shall not exceed one-
5 tenth of the weighted average per acre assessment on all other lands
6 within the conservation district that are subject to its special
7 assessments. The calculation of the weighted average per acre special
8 assessment shall be a ratio calculated as follows: (a) The numerator
9 shall be the total amount of money estimated to be derived from the
10 imposition of per acre special assessments on the nonforest lands in
11 the conservation district; and (b) the denominator shall be the total
12 number of nonforest land acres in the conservation district that
13 receive benefit from the activities of the conservation district and
14 which are subject to the special assessments of the conservation
15 district. No more than ten thousand acres of such forest lands that is
16 both owned by the same person or entity and is located in the same
17 conservation district may be subject to the special assessments that
18 are imposed for that conservation district in any year. Per parcel
19 charges shall not be imposed on forest land parcels. However, in lieu
20 of a per parcel charge, a charge of up to three dollars per forest
21 landowner may be imposed on each owner of forest lands whose forest
22 lands are subject to a per acre rate of assessment.

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

37 (5) The special assessments for a conservation district shall not
38 be spread on the tax rolls and shall not be collected with property tax

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."

8 Correct the title.

EFFECT: Enables a county with a population exceeding 500,000 persons to increase the maximum annual rate for special assessments to \$10 per parcel. Removes the requirement that collected funds remaining after county administrative costs are deducted must be transferred to the conservation district for its use in accordance with this section.

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