
SENATE BILL 6003

State of Washington

64th Legislature

2015 Regular Session

By Senator Hobbs

Read first time 02/16/15. Referred to Committee on Agriculture,
Water & Rural Economic Development.

1 AN ACT Relating to conservation districts' special assessments;
2 and amending RCW 89.08.400.

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

4 **Sec. 1.** RCW 89.08.400 and 2005 c 466 s 1 are each amended to
5 read 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
10 basis upon which special assessments are imposed.

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

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

1 (c) On or before the first day of August in that year, the
2 supervisors of a conservation district shall file the proposed system
3 of assessments, indicating the years during which it is proposed that
4 the special assessments shall be imposed, and a proposed budget for
5 the succeeding year with the county legislative authority of the
6 county within which the conservation district is located. The county
7 legislative authority shall hold a public hearing on the proposed
8 system of assessments. After the hearing, the county legislative
9 authority may accept, or modify and accept, the proposed system of
10 assessments, including the number of years during which the special
11 assessments shall be imposed, if it finds that both the public
12 interest will be served by the imposition of the special assessments
13 and that the special assessments to be imposed on any land will not
14 exceed the special benefit that the land receives or will receive
15 from the activities of the conservation district. The findings of the
16 county legislative authority shall be final and conclusive. Special
17 assessments may be altered during this period on individual parcels
18 in accordance with the system of assessments if land is divided or
19 land uses or other factors change.

20 (d) Notice of the public hearings held by the supervisors and the
21 county legislative authority shall be posted conspicuously in at
22 least five places throughout the conservation district, and published
23 once a week for two consecutive weeks in a newspaper in general
24 circulation throughout the conservation district, with the date of
25 the last publication at least five days prior to the public hearing.

26 (3)(a) A system of assessments shall classify lands in the
27 conservation district into suitable classifications according to
28 benefits conferred or to be conferred by the activities of the
29 conservation district, determine an annual per acre rate of
30 assessment for each classification of land, and indicate the total
31 amount of special assessments proposed to be obtained from each
32 classification of lands. Lands deemed not to receive benefit from the
33 activities of the conservation district shall be placed into a
34 separate classification and shall not be subject to the special
35 assessments. An annual assessment rate shall be stated as either
36 uniform annual per acre amount, or an annual flat rate per parcel
37 plus a uniform annual rate per acre amount, for each classification
38 of land. The maximum annual per acre special assessment rate shall
39 not exceed ten cents per acre. The maximum annual per parcel rate
40 shall not exceed five dollars, except that for counties with a

1 population of over one million five hundred thousand persons, the
2 maximum annual per parcel rate shall not exceed ten dollars.

3 (b) Public land, including lands owned or held by the state,
4 shall be subject to special assessments to the same extent as
5 privately owned lands. The procedures provided in chapter 79.44 RCW
6 shall be followed if lands owned or held by the state are subject to
7 the special assessments of a conservation district.

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

31 (4) A conservation district shall prepare an assessment roll that
32 implements the system of assessments approved by the county
33 legislative authority. The special assessments from the assessment
34 roll shall be spread by the county assessor as a separate item on the
35 tax rolls and shall be collected and accounted for with property
36 taxes by the county treasurer. The amount of a special assessment
37 shall constitute a lien against the land that shall be subject to the
38 same conditions as a tax lien, collected by the treasurer in the same
39 manner as delinquent real property taxes, and subject to the same
40 interest rate and penalty as for delinquent property taxes. The

1 county treasurer shall deduct an amount from the collected special
2 assessments(~~(, as established by the county legislative authority,)~~)
3 to cover the costs incurred by the county assessor and county
4 treasurer in spreading and collecting the special assessments, but
5 not to exceed (~~(the actual costs of such work)~~) one percent of the
6 total amount of the special assessments collected. All remaining
7 funds collected under this section shall be transferred to the
8 conservation district and used by the conservation district in
9 accordance with this section.

10 (5) The special assessments for a conservation district shall not
11 be spread on the tax rolls and shall not be collected with property
12 tax collections in the following year if, after the system of
13 assessments has been approved by the county legislative authority but
14 prior to the fifteenth day of December in that year, a petition has
15 been filed with the county legislative authority objecting to the
16 imposition of such special assessments, which petition has been
17 signed by at least twenty percent of the owners of land that would be
18 subject to the special assessments to be imposed for a conservation
19 district.

--- END ---