

SHB 1488 - S COMM AMD
By Committee on Ways & Means

NOT ADOPTED 03/26/2025

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

3 **"Sec. 1.** RCW 89.08.405 and 2021 c 176 s 5252 are each amended to
4 read as follows:

5 (1) Any county legislative authority may approve by resolution
6 revenues to a conservation district by fixing rates and charges. The
7 county legislative authority may provide for this system of rates and
8 charges as an alternative to, but not in addition to, a special
9 assessment provided by RCW 89.08.400. In fixing rates and charges,
10 the county legislative authority may in its discretion consider the
11 information proposed to the county legislative authority by a
12 conservation district consistent with this section.

13 (2) A conservation district, in proposing a system of rates and
14 charges, may consider:

15 (a) Services furnished, to be furnished, or available to the
16 landowner;

17 (b) Benefits received, to be received, or available to the
18 property;

19 (c) The character and use of land;

20 (d) The public benefit nonprofit corporation status, as defined
21 in RCW 24.03A.245, of the land user;

22 (e) The income level of persons served or provided benefits under
23 this chapter, including senior citizens and disabled persons; or

24 (f) Any other matters that present a reasonable difference as a
25 ground for distinction, including the natural resource needs within
26 the district and the capacity of the district to provide either
27 services or improvements, or both.

28 (3) (a) The system of rates and charges may include an annual per
29 acre amount, an annual per parcel amount, or an annual per parcel
30 amount plus an annual per acre amount. If included in the system of
31 rates and charges, the maximum annual per acre rate or charge shall
32 not exceed (~~(ten)~~) 10 cents per acre. The maximum annual per parcel

1 rate shall not exceed (~~five dollars~~) \$7.50, except that for
2 counties with a population of over (~~four hundred eighty thousand~~)
3 480,000 persons, the maximum annual per parcel rate shall not exceed
4 (~~ten dollars~~) \$15, and for counties with a population of over (~~one~~
5 ~~million five hundred thousand~~) 1,500,000 persons, the maximum annual
6 per parcel rate shall not exceed (~~fifteen dollars~~) \$22.50.

7 (b) Beginning March 1, 2029, and by March 1st every third year
8 thereafter, the department of revenue must adjust the maximum annual
9 per parcel rates based on the consumer price index for all urban
10 consumers, all items, for the Seattle metropolitan area for the prior
11 12-month period as calculated by the United States bureau of labor
12 statistics or its successor agency. The adjusted maximum annual per
13 parcel rates must be rounded to the nearest \$0.50 or \$1. If the
14 adjustment to the maximum annual per parcel rate is negative, the
15 maximum annual per parcel rate for the prior year continues to apply.
16 The department of revenue must publish the adjusted maximum annual
17 per parcel rates on its public website by March 31st. For purposes of
18 this subsection (3)(b), "Seattle metropolitan area" means the
19 geographic area sample that includes Seattle and surrounding areas.

20 (c) Public land, including lands owned or held by the state,
21 shall be subject to rates and charges to the same extent as privately
22 owned lands. The procedures provided in chapter 79.44 RCW shall be
23 followed if lands owned or held by the state are subject to the rates
24 and charges of a conservation district.

25 (~~(e)~~) (d) Forestlands used solely for the planting, growing, or
26 harvesting of trees may be subject to rates and charges if such lands
27 are served by the activities of the conservation district. However,
28 if the system of rates and charges includes an annual per acre amount
29 or an annual per parcel amount plus an annual per acre amount, the
30 per acre rate or charge on such forestlands shall not exceed
31 one-tenth of the weighted average per acre rate or charge on all
32 other lands within the conservation district that are subject to
33 rates and charges. The calculation of the weighted average per acre
34 shall be a ratio calculated as follows: (i) The numerator shall be
35 the total amount of money estimated to be derived from the per acre
36 special rates and charges on the nonforestlands in the conservation
37 district; and (ii) the denominator shall be the total number of
38 nonforestland acres in the conservation district that are served by
39 the activities of the conservation district and that are subject to
40 the rates or charges of the conservation district. No more than (~~ten~~

1 ~~thousand~~) 10,000 acres of such forestlands that is both owned by the
2 same person or entity and is located in the same conservation
3 district may be subject to the rates and charges that are imposed for
4 that conservation district in any year. Per parcel charges shall not
5 be imposed on forestland parcels. However, in lieu of a per parcel
6 charge, a charge of up to three dollars per forestland owner may be
7 imposed on each owner of forestlands whose forestlands are subject to
8 a per acre rate or charge.

9 (4) The consideration, development, adoption, and implementation
10 of a system of rates and charges shall follow the same public notice
11 and hearing process and be subject to the same procedure and
12 authority of RCW 89.08.400(2).

13 (5)(a) Following the adoption of a system of rates and charges,
14 the conservation district board of supervisors shall establish by
15 resolution a process providing for landowner appeals of the
16 individual rates and charges as applicable to a parcel or parcels.

17 (b) Any appeal must be filed by the landowner with the
18 conservation district no later than (~~twenty-one~~) 21 days after the
19 date property taxes are due. The decision of the board of supervisors
20 regarding any appeal shall be final and conclusive.

21 (c) Any appeal of the decision of the board shall be to the
22 superior court of the county in which the district is located, and
23 served and filed within (~~twenty-one~~) 21 days of the date of the
24 board's written decision.

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

1 transferred to the conservation district and used by the conservation
2 district in accordance with this section.

3 (7) The rates and charges for a conservation district shall not
4 be spread on the tax rolls and shall not be allocated with property
5 tax collections in the following year if, after the system of rates
6 and charges has been approved by the county legislative authority but
7 before the (~~fifteenth~~) 15th day of December in that year, a
8 petition has been filed with the county legislative authority
9 objecting to the imposition of such rates and charges, which petition
10 has been signed by at least (~~twenty~~) 20 percent of the owners of
11 land that would be subject to the rate or charge to be imposed for a
12 conservation district."

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13 On page 1, line 1 of the title, after "limitations;" strike the
14 remainder of the title and insert "and amending RCW 89.08.405."

EFFECT: Limits the maximum annual per parcel amount for
conservation district rates and changes them to \$22.50 per parcel for
counties with a population above 1,500,000 persons, \$15 per parcel
for counties with a population above 480,000 but less than 1,500,000
persons, and \$7.50 per parcel for all other counties; and requires
the Department of Revenue to adjust the maximum annual per parcel
rates every three years based on the consumer price index.

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