
SUBSTITUTE SENATE BILL 5510

State of Washington

69th Legislature

2025 Regular Session

By Senate Ways & Means (originally sponsored by Senators Shewmake, Goehner, Chapman, Lovelett, and Nobles)

READ FIRST TIME 02/18/25.

1 AN ACT Relating to conservation district revenue limitations; and
2 amending RCW 89.08.405.

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

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

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

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

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

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

20 (c) The character and use of land;

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

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

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

9 (3)(a) The system of rates and charges may include an annual per
10 acre amount, an annual per parcel amount, or an annual per parcel
11 amount plus an annual per acre amount. If included in the system of
12 rates and charges, the maximum annual per acre rate or charge shall
13 not exceed (~~ten~~) 10 cents per acre. The maximum annual per parcel
14 rate shall not exceed (~~five dollars~~) \$7.50, except that for
15 counties with a population of over (~~four hundred eighty thousand~~)
16 480,000 persons, the maximum annual per parcel rate shall not exceed
17 (~~ten dollars~~) \$15, and for counties with a population of over (~~one~~
18 ~~million five hundred thousand~~) 1,500,000 persons, the maximum annual
19 per parcel rate shall not exceed (~~fifteen dollars~~) \$22.50.

20 (b) Beginning March 1, 2029, and by March 1st every third year
21 thereafter, the department of revenue must adjust the maximum annual
22 per parcel rates based on the consumer price index for all urban
23 consumers, all items, for the Seattle metropolitan area for the prior
24 12-month period as calculated by the United States bureau of labor
25 statistics or its successor agency. The adjusted maximum annual per
26 parcel rates must be rounded to the nearest \$0.50 or \$1. If the
27 adjustment to the maximum annual per parcel rate is negative, the
28 maximum annual per parcel rate for the prior year continues to apply.
29 The department of revenue must publish the adjusted maximum annual
30 per parcel rates on its public website by March 31st. For purposes of
31 this subsection (3)(b), "Seattle metropolitan area" means the
32 geographic area sample that includes Seattle and surrounding areas.

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

38 (~~(e)~~) (d) Forestlands used solely for the planting, growing, or
39 harvesting of trees may be subject to rates and charges if such lands
40 are served by the activities of the conservation district. However,

1 if the system of rates and charges includes an annual per acre amount
2 or an annual per parcel amount plus an annual per acre amount, the
3 per acre rate or charge on such forestlands shall not exceed
4 one-tenth of the weighted average per acre rate or charge on all
5 other lands within the conservation district that are subject to
6 rates and charges. The calculation of the weighted average per acre
7 shall be a ratio calculated as follows: (i) The numerator shall be
8 the total amount of money estimated to be derived from the per acre
9 special rates and charges on the nonforestlands in the conservation
10 district; and (ii) the denominator shall be the total number of
11 nonforestland acres in the conservation district that are served by
12 the activities of the conservation district and that are subject to
13 the rates or charges of the conservation district. No more than (~~ten~~
14 ~~thousand~~) 10,000 acres of such forestlands that is both owned by the
15 same person or entity and is located in the same conservation
16 district may be subject to the rates and charges that are imposed for
17 that conservation district in any year. Per parcel charges shall not
18 be imposed on forestland parcels. However, in lieu of a per parcel
19 charge, a charge of up to three dollars per forestland owner may be
20 imposed on each owner of forestlands whose forestlands are subject to
21 a per acre rate or charge.

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

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

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

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

38 (6) A conservation district shall prepare a roll that implements
39 the system of rates and charges approved by the county legislative
40 authority. The rates and charges from the roll shall be spread by the

1 county assessor as a separate item on the tax rolls and shall be
2 collected and accounted for with property taxes by the county
3 treasurer. The amount of the rates and charges shall constitute a
4 lien against the land that shall be subject to the same conditions as
5 a tax lien, and collected by the treasurer in the same manner as
6 delinquent real property taxes, and subject to the same interest and
7 penalty as for delinquent property taxes. The county treasurer shall
8 deduct an amount from the collected rates and charges, as established
9 by the county legislative authority, to cover the costs incurred by
10 the county assessor and county treasurer in spreading and collecting
11 the rates and charges, but not to exceed the actual costs of such
12 work. All remaining funds collected under this section shall be
13 transferred to the conservation district and used by the conservation
14 district in accordance with this section.

15 (7) The rates and charges for a conservation district shall not
16 be spread on the tax rolls and shall not be allocated with property
17 tax collections in the following year if, after the system of rates
18 and charges has been approved by the county legislative authority but
19 before the (~~fifteenth~~) 15th day of December in that year, a
20 petition has been filed with the county legislative authority
21 objecting to the imposition of such rates and charges, which petition
22 has been signed by at least (~~twenty~~) 20 percent of the owners of
23 land that would be subject to the rate or charge to be imposed for a
24 conservation district.

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