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**SENATE BILL 5510**

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**State of Washington**

**69th Legislature**

**2025 Regular Session**

**By** Senators Shewmake, Goehner, Chapman, Lovelett, and Nobles

Read first time 01/27/25. Referred to Committee on Ways & Means.

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, except that for counties with a  
15 population of over four hundred eighty thousand persons, the maximum  
16 annual per parcel rate shall not exceed ten dollars, and for counties  
17 with a population of over one million five hundred thousand persons,  
18 the maximum annual per parcel rate shall not exceed fifteen  
19 dollars.))~~

20 (b) 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 (c) 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 or one percent of the amount collected, whichever is lower. All  
40 remaining funds collected under this section shall be transferred to

1 the conservation district and used by the conservation district in  
2 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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