

WAC 135-100-050 System of assessments. The conservation district develops a system of assessments that classifies all lands in the conservation district into classifications or categories according to benefits conferred, or to be conferred, through the authorized conservation program of the conservation district.

The conservation district must also classify lands which will not benefit from the authorized conservation program.

The system of assessments cannot exempt lands based on taxpayer characteristics such as age or income level.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. WSR 07-10-071, § 135-100-050, filed 5/1/07, effective 6/1/07.]