
HOUSE BILL 1101

State of Washington 64th Legislature 2015 Regular Session

By Representatives Wilcox, Blake, Lytton, and MacEwen

Prefiled 01/09/15.

1 AN ACT Relating to conservation districts; amending RCW 89.08.400
2 and 89.08.405; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** (1) The legislature finds, as it did in
5 chapter 187, Laws of 1939, that "the lands of the state of Washington
6 are among the basic assets of the state and that the preservation of
7 these lands is necessary to protect and promote the health, safety,
8 and general welfare of its people." Conservation districts have been
9 authorized by the legislature for over seven decades to serve the
10 state and public and private lands and natural resources. In chapter
11 378, Laws of 1995, the legislature declared "that it is the goal of
12 the state of Washington to preserve and restore the natural resources
13 of the state and, in particular, fish and wildlife and their habitat.
14 It is further the policy of the state insofar as possible to utilize
15 the volunteer organizations who have demonstrated their commitment to
16 these goals." Through their efforts, and that of volunteers,
17 conservation districts provide valuable services and improvements to
18 public and private lands, the restoration and preservation of natural
19 resources, and offset burdens imposed on properties under the clean
20 water act and other regulatory measures.

1 (2) It is the intent of this act to support conservation
2 districts in their local programs by providing funding options at the
3 local level when a conservation district and its county determine it
4 to be in the best interest of the community.

5 **Sec. 2.** RCW 89.08.400 and 2005 c 466 s 1 are each amended to
6 read as follows:

7 (1) Special assessments are authorized to be imposed for
8 conservation districts as provided in this section. Activities and
9 programs to conserve natural resources, including soil and water, are
10 declared to be of special benefit to lands and may be used as the
11 basis upon which special assessments are imposed.

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

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

24 On or before the first day of August in that year, the
25 supervisors of a conservation district shall file the proposed system
26 of assessments, indicating the years during which it is proposed that
27 the special assessments shall be imposed, and a proposed budget for
28 the succeeding year with the county legislative authority of the
29 county within which the conservation district is located. The county
30 legislative authority shall hold a public hearing on the proposed
31 system of assessments. After the hearing, the county legislative
32 authority may accept, or modify and accept, the proposed system of
33 assessments, including the number of years during which the special
34 assessments shall be imposed, if it finds that both the public
35 interest will be served by the imposition of the special assessments
36 and that the special assessments to be imposed on any land will not
37 exceed the special benefit that the land receives or will receive
38 from the activities of the conservation district. The district board
39 of supervisors may by resolution authorize the county legislative

1 authority to set assessments in consideration of the natural resource
2 needs within the district and the capacity of the district to provide
3 either services or improvements, or both. The findings of the county
4 legislative authority shall be final and conclusive. Special
5 assessments may be altered (~~during this period~~) at any time on
6 individual parcels in accordance with the system of assessments if
7 land is divided or land uses or other factors change.

8 Notice of the public hearings held by the supervisors and the
9 county legislative authority shall be posted conspicuously in at
10 least five places throughout the conservation district, and published
11 once a week for two consecutive weeks in a newspaper in general
12 circulation throughout the conservation district, with the date of
13 the last publication at least five days prior to the public hearing.

14 (3) A system of assessments shall classify lands in the
15 conservation district into suitable classifications according to
16 benefits conferred or to be conferred by the activities of the
17 conservation district, determine an annual per acre rate of
18 assessment or per parcel rate of assessment or an annual per parcel
19 assessment plus an annual per acre rate of assessment for each
20 classification of land, and indicate the total amount of special
21 assessments proposed to be obtained from each classification of
22 lands. Lands deemed not to receive benefit from the activities of the
23 conservation district shall be placed into a separate classification
24 and shall not be subject to the special assessments. An annual
25 assessment rate shall be stated as either uniform annual per acre
26 amount, annual per parcel amount, or an annual flat rate per parcel
27 plus a uniform annual rate per acre amount, for each classification
28 of land. The maximum annual per acre special assessment rate shall
29 not exceed ten cents per acre. The maximum annual per parcel rate
30 shall not exceed five dollars, except that for counties with a
31 population of over (~~one million five hundred thousand~~) four hundred
32 eighty thousand persons, the maximum annual per parcel rate shall not
33 exceed ten dollars, and for counties with a population of over one
34 million five hundred thousand persons, the maximum annual per parcel
35 rate shall not exceed fifteen dollars.

36 Public land, including lands owned or held by the state, shall be
37 subject to special assessments to the same extent as privately owned
38 lands. The procedures provided in chapter 79.44 RCW shall be followed
39 if lands owned or held by the state are subject to the special
40 assessments of a conservation district.

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

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

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

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

13 **Sec. 3.** RCW 89.08.405 and 2012 c 60 s 1 are each amended to read
14 as follows:

15 (1) Any county legislative authority may approve by resolution
16 revenues to a conservation district by fixing rates and charges. The
17 county legislative authority may provide for this system of rates and
18 charges as an alternative to, but not in addition to, a special
19 assessment provided by RCW 89.08.400. In fixing rates and charges,
20 the county legislative authority may in its discretion consider the
21 information proposed to the county legislative authority by a
22 conservation district consistent with this section.

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

25 (a) Services furnished, to be furnished, or available to the
26 landowner;

27 (b) Benefits received, to be received, or available to the
28 property;

29 (c) The character and use of land;

30 (d) The nonprofit public benefit status, as defined in RCW
31 24.03.490, of the land user;

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

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

38 (3)(a) The system of rates and charges may include an annual per
39 acre amount, an annual per parcel amount, or an annual per parcel

1 amount plus an annual per acre amount. If included in the system of
2 rates and charges, the maximum annual per acre rate or charge shall
3 not exceed ten cents per acre. The maximum annual per parcel rate
4 shall not exceed five dollars, except that for counties with a
5 population of over (~~one million five~~) four hundred eighty thousand
6 persons, the maximum annual per parcel rate shall not exceed ten
7 dollars, and for counties with a population of over one million five
8 hundred thousand persons, the maximum annual per parcel rate shall
9 not exceed fifteen dollars.

10 (b) Public land, including lands owned or held by the state,
11 shall be subject to rates and charges to the same extent as privately
12 owned lands. The procedures provided in chapter 79.44 RCW shall be
13 followed if lands owned or held by the state are subject to the rates
14 and charges of a conservation district.

15 (c) Forest lands used solely for the planting, growing, or
16 harvesting of trees may be subject to rates and charges if such lands
17 are served by the activities of the conservation district. However,
18 if the system of rates and charges includes an annual per acre amount
19 or an annual per parcel amount plus an annual per acre amount, the
20 per acre rate or charge on such forest lands shall not exceed
21 one-tenth of the weighted average per acre rate or charge on all
22 other lands within the conservation district that are subject to
23 rates and charges. The calculation of the weighted average per acre
24 shall be a ratio calculated as follows: (i) The numerator shall be
25 the total amount of money estimated to be derived from the per acre
26 special rates and charges on the nonforest lands in the conservation
27 district; and (ii) the denominator shall be the total number of
28 nonforest land acres in the conservation district that are served by
29 the activities of the conservation district and that are subject to
30 the rates or charges of the conservation district. No more than ten
31 thousand acres of such forest lands that is both owned by the same
32 person or entity and is located in the same conservation district may
33 be subject to the rates and charges that are imposed for that
34 conservation district in any year. Per parcel charges shall not be
35 imposed on forest land parcels. However, in lieu of a per parcel
36 charge, a charge of up to three dollars per forest landowner may be
37 imposed on each owner of forest lands whose forest lands are subject
38 to a per acre rate or charge.

39 (4) The consideration, development, adoption, and implementation
40 of a system of rates and charges shall follow the same public notice

1 and hearing process and be subject to the same procedure and
2 authority of RCW 89.08.400(2).

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

7 (b) Any appeal must be filed by the landowner with the
8 conservation district no later than twenty-one days after the date
9 property taxes are due. The decision of the board of supervisors
10 regarding any appeal shall be final and conclusive.

11 (c) Any appeal of the decision of the board shall be to the
12 superior court of the county in which the district is located, and
13 served and filed within twenty-one days of the date of the board's
14 written decision.

15 (6) A conservation district shall prepare a roll that implements
16 the system of rates and charges approved by the county legislative
17 authority. The rates and charges from the roll shall be spread by the
18 county assessor as a separate item on the tax rolls and shall be
19 collected and accounted for with property taxes by the county
20 treasurer. The amount of the rates and charges shall constitute a
21 lien against the land that shall be subject to the same conditions as
22 a tax lien, and collected by the treasurer in the same manner as
23 delinquent real property taxes, and subject to the same interest and
24 penalty as for delinquent property taxes. The county treasurer shall
25 deduct an amount from the collected rates and charges, as established
26 by the county legislative authority, to cover the actual costs
27 incurred by the county assessor and county treasurer in spreading and
28 collecting the rates and charges, but not to exceed (~~the actual~~
29 ~~costs of such work~~) one percent of the total amount of assessment.
30 All remaining funds collected under this section shall be transferred
31 to the conservation district and used by the conservation district in
32 accordance with this section.

33 (7) The rates and charges for a conservation district shall not
34 be spread on the tax rolls and shall not be allocated with property
35 tax collections in the following year if, after the system of rates
36 and charges has been approved by the county legislative authority but
37 before the fifteenth day of December in that year, a petition has
38 been filed with the county legislative authority objecting to the
39 imposition of such rates and charges, which petition has been signed
40 by at least twenty percent of the owners of land that would be

1 subject to the rate or charge to be imposed for a conservation
2 district.

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