

# Chapter 135-100 WAC

## SPECIAL ASSESSMENTS FOR NATURAL RESOURCE CONSERVATION

### WAC

135-100-010	Purpose of this rule.
135-100-020	Definitions.
135-100-030	Purpose and use of assessments.
135-100-040	County has authority to impose assessment.
135-100-050	System of assessments.
135-100-060	Term of assessment.
135-100-070	Public lands may be assessed.
135-100-080	Assessment rates.
135-100-090	Forest lands may be assessed at special rates.
135-100-100	Special notice requirements for public hearings.
135-100-110	Conservation district public hearing before August 1.
135-100-120	Conservation district proposal and budget filed with county.
135-100-130	County public hearing after receiving proposal.
135-100-140	County may modify proposed system after public hearing.
135-100-150	County imposes system of assessments.
135-100-160	Conservation district may withdraw assessment.
135-100-170	Conservation district may alter assessment on parcels.
135-100-180	Conservation district prepares assessment roll.
135-100-190	County assessor applies assessment to tax rolls.
135-100-200	County treasurer collects assessments.
135-100-210	County can recover actual costs.
135-100-220	Conservation district to receive all remaining funds.
135-100-230	Conservation district to inform landowners.
135-100-240	Landowners may petition the county to object.
135-100-250	Renewal of assessment.

**WAC 135-100-010 Purpose of this rule.** It is the intent of the conservation commission to interpret and clarify RCW 89.08.400 in this rule in order to assist conservation districts and county legislative authorities in their efforts to develop and impose a system of assessments for the conservation of renewable natural resources.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-010, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-020 Definitions.** "Authorized conservation program" and "conservation program" mean the renewable resources program defined in RCW 89.08.220(7) which includes a comprehensive long-range plan and a supplemental annual work plan.

"Renewable natural resources" or "natural resources" includes land, air, water, vegetation, fish, wildlife, wild rivers, wilderness, natural beauty, scenery, and open space.

"Special benefits to lands" means tangible improvements to renewable natural resources. "Special benefits to lands" can also mean intangible improvements to renewable natural resources from conservation programs and activities, including, but not limited to, education and outreach activities and programs that result, directly or indirectly, in improvements to renewable natural resources, or other intangible benefits that accrue to lands. "Special benefits to lands" does not necessarily mean that appraised property values are improved or altered as a result of the activities and programs funded by the special assessment.

(5/1/07)

"System of assessments" means:

(1) A classification or categorization of lands according to the benefits conferred, or to be conferred, by the conservation district's authorized conservation program;

(2) An annual rate of assessment for each land classification;

(3) A total amount of assessments that will be collected from each land classification; and

(4) The duration of the assessment.

The system of assessments does not include a budget or intended allocation of funds to be derived from the special assessment.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-020, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-030 Purpose and use of assessments.**

The purpose of conservation district special assessments is to help conservation districts implement their authorized conservation program, which includes a comprehensive long-range plan and a supplemental annual work plan.

Funds generated by special assessments for natural resource conservation must be used to benefit lands assessed.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-030, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-040 County has authority to impose assessment.** The county legislative authority has sole authority to impose a special assessment for natural resource conservation on lands within the conservation district and within the boundaries of the county.

When more than one conservation district occurs in a county, special assessments for natural resource conservation need not be imposed for all of the conservation districts in the county.

When one conservation district exists in more than one county, special assessments for natural resource conservation need not be imposed by all counties.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-040, filed 5/1/07, effective 6/1/07.]

**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.

[Ch. 135-100 WAC—p. 1]

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

**WAC 135-100-060 Term of assessment.** The minimum term of a special assessment for natural resource conservation is one year. The maximum term is ten years. Conservation district special assessments can be renewed subject to WAC 135-100-250. The term length must be found to adequately serve the public interest as determined by the county legislative authority as required by WAC 135-100-150.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-060, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-070 Public lands may be assessed.** Two kinds of public lands are subject to the special assessment: Lands owned by local governments, and lands owned by the state.

Public lands owned by local governmental entities are subject to the special assessment if such lands will receive special benefits from the district's authorized conservation program.

Public lands owned by state governmental entities are subject to the special assessment if such lands will receive special benefits from the district's authorized conservation program. In addition, the county legislative authority must follow the requirements described in chapter 79.44 RCW when assessing such lands. The conservation district may provide such assistance as needed for the county legislative authority to comply with chapter 79.44 RCW.

If public lands will not benefit from the conservation district's conservation program, they must be identified in the system of assessments as a class of land not receiving special benefits.

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

**WAC 135-100-080 Assessment rates.** Assessment rates must be based on the special benefits to be conferred to natural resources by the district's authorized conservation program.

The conservation district must determine an annual per-acre rate of assessment for each class of land. The conservation district must calculate the total amount of special assessments proposed to be collected for each class of lands.

Lands not benefited by the conservation district's conservation program must be classified separately and must not be subject to the special assessment.

For each classification of land to receive special benefits, the annual assessment rate must be either:

- (1) A uniform per-acre amount; or
- (2) A uniform per-acre amount plus an annual flat rate per parcel.

The uniform per-acre amount must be greater than zero cents per acre and cannot exceed ten cents per acre.

The maximum annual per-parcel rate is five dollars, except for counties with a population of over one million five hundred thousand persons where the maximum annual per-parcel rate cannot exceed ten dollars.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-080, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-090 Forest lands may be assessed at special rates.** Some forest lands, referred to as qualified forest lands, may be subject to a special rate of assessment. Qualified forest lands are parcels used only for the planting, growing, or harvesting of trees. Such lands qualify for special rates of assessment.

Forest lands used for purposes other than, or in addition to, the planting, growing, or harvesting of trees do not qualify for special rates of assessment.

For qualified forest lands, no per-parcel assessment shall be charged. In lieu of a per-parcel charge, each owner of more than one parcel of qualified forest lands may be charged up to three dollars a year if their forest lands will benefit from the conservation district's conservation program.

The per-acre rate of special assessments for qualified forest lands may not exceed one-tenth the weighted average per-acre assessment of all other assessed lands in the district. The weighted average is calculated by dividing the total assessment to be collected from all lands except qualified forest lands by the total acreage of all lands except qualified forest lands.

Only the first ten thousand acres of qualified forest lands owned by the same person or entity may be assessed. Additional acres beyond the first ten thousand acres must be identified in the system of assessments as a class of land exempt from assessment.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-090, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-100 Special notice requirements for public hearings.** RCW 89.08.400(2) imposes additional public notice requirements for special assessment public hearings. In addition to notice requirements imposed by the Open Public Meetings Act, the conservation district and county legislative authority must also comply with notice requirements for public hearings described in RCW 89.08.400(2).

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

**WAC 135-100-110 Conservation district public hearing before August 1.** The supervisors of a conservation district must hold at least one public hearing on the system of assessments being proposed by the district. The hearing or hearings must occur before the first day of August in the calendar year prior to the year the proposed assessments will be collected.

Public hearings may be held as part of regular or special meetings of the conservation district board of supervisors. Such hearings must have a specified start and end time for the board to receive public comment.

The conservation district should make reasonable efforts to educate affected landowners about the costs and benefits of the special assessment well in advance of the conservation district formal public hearing(s).

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-110, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-120 Conservation district proposal and budget filed with county.** On or before the first day of August in the calendar year before the assessment will be collected, the conservation district must file the proposed system

of assessments with the county legislative authority. The conservation district must also provide to the county legislative authority a proposed budget for the first year the assessment will be collected.

Filing means the county legislative authority, or its authorized representative such as the county auditor or clerk, has physically received the proposed system of assessments and the proposed budget by the close of business on or before the first day of August. Along with the proposed system of assessments and proposed budget, a copy of the resolution passed by the conservation district board of supervisors is to be provided to the county asking the county legislative authority to impose a special assessment for natural resource conservation consistent with RCW 89.08.400 and this rule.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-120, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-130 County public hearing after receiving proposal.** After the county legislative authority has received the proposed system of assessments and proposed budget from the conservation district, the county must hold at least one public hearing on the proposed system of assessments as filed by the conservation district with the county legislative authority.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-130, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-140 County may modify proposed system after public hearing.** After the county's public hearing, and before the county legislative authority takes final action on the conservation district request to impose a special assessment, the county legislative authority may modify or amend the proposed system of assessments. The conservation district may provide such assistance as needed for the county legislative authority to modify or amend the proposed system of assessments. The county legislative authority may not modify a conservation district's proposed budget or alter the intended allocation of special assessment funds.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-140, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-150 County imposes system of assessments.** To impose the proposed or modified system of assessments, the county legislative authority must find:

- (1) That the proposed system will serve the public interest; and
- (2) That the special benefits to lands provided by the assessment will meet or exceed the amount to be assessed.

This does not necessarily mean appraised property values are improved or altered through the authorized conservation program of the district.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-150, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-160 Conservation district may withdraw assessment.** The conservation district, through official action of the conservation district board of supervisors, may withdraw the proposed system of assessments at any time before a county legislative authority takes final action on the proposed system of assessments.

(5/1/07)

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-160, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-170 Conservation district may alter assessment on parcels.** The conservation district may alter assessments on individual parcels at any time if land uses change that would affect the classification of such parcels. The conservation district must notify the county assessor of any changes that affect the classification of parcels to be assessed.

If the county assessor seeks to change the classification of individual parcels, the conservation district must approve such changes before collecting the assessment for such parcels.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-170, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-180 Conservation district prepares assessment roll.** After the county legislative authority authorizes special assessments for natural resource conservation, the conservation district must prepare an assessment roll to implement the approved system of assessments. The conservation district should seek assistance from the county assessor in preparing the assessment roll.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-180, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-190 County assessor applies assessment to tax rolls.** The county assessor will apply the classifications and rates in the conservation district's system of assessments to lands to be assessed.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-190, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-200 County treasurer collects assessments.** Special assessments will be collected by the county treasurer and accounted for with property taxes. Collection of special assessments starts in the calendar year following the county legislative authority's action approving the special assessment.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-200, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-210 County can recover actual costs.** The county treasurer may recover the actual costs incurred by the county assessor and county treasurer in spreading and collecting the special assessments. Upon request, the county treasurer must explain the basis for cost recovery charges made against the assessment.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-210, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-220 Conservation district to receive all remaining funds.** All funds collected, minus the actual cost of spreading and collecting the assessment, must be promptly transferred to the conservation district. For conservation districts that use the county treasurer as the district treasurer per RCW 89.08.215, assessment funds collected (minus actual costs) must be accounted for separately.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-220, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-230 Conservation district to inform landowners.** The conservation district should make reasonable efforts to inform landowners with lands to be assessed how their assessment was calculated.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-230, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-240 Landowners may petition the county to object.** Landowners with lands to be subject to the special assessments may object to the assessment by petitioning the county legislative authority. The petition must be signed by at least twenty percent of the owners of land that would be subject to the special assessments.

The petition must be filed with the county legislative authority on or before the close of business on the fourteenth day of December in the year the county approves the special assessment.

If a petition meeting these requirements is filed, the county may not spread or collect the assessment in the following year, and may not spread or collect the assessment until the county legislative authority acts upon the petition.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-240, filed 5/1/07, effective 6/1/07.]

**WAC 135-100-250 Renewal of assessment.** Renewal of a conservation district special assessment must meet the same requirements as for a newly proposed assessment.

[Statutory Authority: RCW 89.08.040 and [89.08.]070. 07-10-071, § 135-100-250, filed 5/1/07, effective 6/1/07.]