

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF ISLAND COUNTY, WASHINGTON

IN THE MATTER OF REVISION OF  
ORDINANCE NO. C-148-09,  
SPECIAL ASSESSMENTS FOR THE  
WHIDBEY ISLAND CONSERVATION  
DISTRICT AND SNOHOMISH  
CONSERVATION DISTRICT

ORDINANCE NO. C-19-12

WHEREAS, on November 25, 2009 this Board adopted Ordinance No. C-148-09 approving annual conservation district special assessments for a ten year period at the request of the Whidbey Island Conservation District and Snohomish Conservation District (which covers Camano Island) (hereinafter collectively referred to as "Conservation Districts");

WHEREAS, on February 16, 2012 the Washington Supreme Court issued its unanimous decision in the case of *James R. Cary, et al. v. Mason Conservation District and Mason County*, Supreme Court Docket No. 83937-9, that the special assessment method adopted by a Mason County ordinance as a five dollar flat rate per parcel and omitting an additional per acre assessment was an invalid ordinance in violation of RCW 89.08.400(3);

WHEREAS, the system of conservation district special assessments adopted by Island County Ordinance No. C-148-09 is identical to the system found invalid by the Washington Supreme Court in the case of *James R. Cary, et al. v. Mason Conservation District and Mason County*, Supreme Court Docket No. 83937-9, which would subject Island County to refunds of properly protested payments of special assessments;

WHEREAS, the original proposed system of special assessments submitted to Island County by the Conservation Districts called for a five dollar flat rate plus five cents per acre benefitted parcel assessment, which system meets the requirements of RCW 89.08.400(3) as held in the above cited Washington Supreme Court case; and

WHEREAS, it is necessary to revised Ordinance No. C-148-09 beginning with assessment year 2012 to conform with RCW 89.08.400(3), as interpreted by the Washington Supreme Court; NOW, THEREFORE,

IT IS HEREBY ORDAINED that:

1. Effective for the year 2012 Conservation Districts' special assessment year, as well as for special assessments for subsequent years, Ordinance No. C-148-09 is revised to provide as follows in sections 2. through 6. below.



2. The Whidbey Island Conservation District and Snohomish Conservation District original jointly proposed system of special assessments is accepted and approved.
3. Special Assessments on land are imposed as follows: the annual rate of special assessment of all parcels of land in Island County shall be \$5.00 per parcel plus \$0.05 (five cents) per acre for eight (8) years beginning in 2012, except upon the following lands that are non-assessed lands:
  - A. Parcels not taxed by Island County, including publicly owned parcels and Native American lands;
  - B. Personal Property; and
  - C. Forestry, designated by Island County Zoning as Rural Forest.
4. The Whidbey Island Conservation District and Snohomish Conservation District shall prepare a special assessment roll that implements the system of special assessments. The assessment roll shall list: (a) the boundaries of each conservation district, (b) each separate lot, tract, or parcel of land subject to the annual assessment by County Assessor's parcel number, (c) the acreage of each such property, (d) the name and address of the owner of such property shown on the tax rolls of the County Assessor, and (e) the total annual special assessment amount on each lot, tract, or parcel of land subject to the annual assessment. The assessment roll shall be submitted to the Island County Assessor on or before March 12, 2012 for the year 2012 assessment. The assessment roll for the year 2013 assessment shall be submitted to the Island County Assessor on or before November 30, 2012 and by the same month and day in each subsequent year for six additional years. If the assessment roll is not submitted to the Island County Assessor by the deadline, the assessment will not be collected for that year.
5. The special assessments from the assessment roll furnished by the conservation districts shall be spread by the County Assessor as a separate item on the 2012 and following seven years tax rolls and shall be collected and accounted for with property taxes by the County Treasurer.
6. The amount of a special assessment shall constitute a lien against the land and shall be subject to the same conditions as a tax lien, collected by the County Treasurer in the same manner as delinquent real property taxes, and subject to the same interest rate and penalty as for delinquent property taxes. The County Treasurer shall deduct an amount from the collected special assessments to cover the costs incurred by the County Assessor and County Treasurer in spreading and collecting the special assessments, but not to exceed the actual costs of such work. Upon request of a conservation district, the County Treasurer must explain the basis for cost recovery charges made against the assessment. All remaining funds shall be transferred to the conservation districts and used by the conservation districts in accordance with RCW 89.08.400.



ADOPTED this 12 day of MARCH, 2012.

BOARD OF COUNTY COMMISSIONERS  
ISLAND COUNTY, WASHINGTON



Helen Price Johnson  
Helen Price Johnson, Chairman

VOTED "OPPOSED"  
Kelly Emerson, Member

Angie Homola  
Angie Homola, Member

ATTEST:

Elaine Marlow  
Elaine Marlow  
Clerk of the Board

