

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF ISLAND COUNTY, WASHINGTON

IN THE MATTER OF APPROVAL OF
SPECIAL ASSESSMENTS FOR THE
WHIDBEY ISLAND CONSERVATION
DISTRICT AND SNOHOMISH
CONSERVATION DISTRICT

ORDINANCE NO. C-148-09

WHEREAS, on July 30, 2009 the supervisors of the Whidbey Island Conservation District and Snohomish Conservation District (which covers Camano Island) filed a joint Assessment Proposal Package with the Board of County Commissioners (Board) requesting that the Board consider and approve a proposed system of special assessments to support the conservation districts' programs and activities to conserve natural resources;

WHEREAS, the proposed system of special assessments calls for a five dollar flat rate plus five cents per acre per benefitted parcel assessment each year for ten consecutive years beginning in 2010;

WHEREAS, the conservation districts' programs and activities to be financed with the special assessments for 2010 would be natural resource planning and technical assistance, low impact development, preserving sustainable farm and forest lands, and outreach, education and partnerships;

WHEREAS, under the procedure set out in RCW 89.08.400(2) and WAC 135-100-130, on October 14, 2009 in Coupeville, and on October 21, 2009 on Camano Island, the Board of County Commissioners held public hearings in order to obtain public input in favor or against the conservation districts' proposed system of special assessments; and

WHEREAS, following those public hearings members of the Board of County Commissioners discussed and considered the proposed system of special assessments at the Board's open public meetings of October 26, 2009 and November 10, 2009; NOW, THEREFORE,

THE BOARD OF ISLAND COUNTY COMMISSIONERS makes the following findings regarding the conservation districts' proposed system of special assessments:

1. The conservation districts' proposed system of special assessments, as modified by the Board of County Commissioners, will serve the public interest of conserving natural resources.
2. The special benefits to lands subject to the special assessments will meet or exceed the amounts to be assessed under Section 2 on the following page. The programs and

activities of the conservation districts to be financed by the assessments will be made available to specially benefit the lands subject to the special assessments. Inherent in this concept of benefit is the idea that "benefit" includes the "opportunity to benefit" in the future from the programs and services. The simple opportunity to partake in a benefit, including the benefit of services rather than physical improvements is a special benefit. Under the State Conservation Commission rules, WAC 135-100-150, this special benefit does not necessarily mean that appraised property values of lands subject to the special assessment are improved or altered through the conservation districts' programs and activities.

3. The administrative costs of determining both the acreage per parcel and the special assessment amount at \$0.05 (five cents) per acre for each parcel subject to a special assessment will exceed the revenue that would be received from the per acre portion of the special assessment. Therefore, that per acre portion of the special assessment requested by the conservation districts is modified as set forth in Section 2 below.

4. Determining the special assessment amount for each forest land parcel under the complicated formula contained in RCW 89.08.400(3) would require developing a computer program, the cost of which would exceed the revenue that would be received from the special assessments on the forest land parcels. This justifies the conservation districts' request that forest land parcels be exempt from the conservation districts' special assessments.

Based upon the foregoing findings; NOW, THEREFORE,

IT IS HEREBY ORDAINED that:

1. The Whidbey Island Conservation District and Snohomish Conservation District jointly proposed system of special assessments, as modified in Section 2, below, is accepted and approved.
2. 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 plus \$0.00 per acre per parcel for ten (10) years beginning in 2010, 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.
3. 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 name and address of the owner of such property shown on the tax rolls of the County Assessor, and (d) 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 November 30, 2009 and by the same month and day in each subsequent year for nine 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.

- 4. 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 2010 and the following nine years tax rolls and shall be collected and accounted for with property taxes by the County Treasurer.
- 5. 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 25 day of NOVEMBER, 2009.

BOARD OF COUNTY COMMISSIONERS
ISLAND COUNTY, WASHINGTON



John Dean
John Dean, Chairman

Helen Price Johnson
Helen Price Johnson, Member

Angie Homola
Angie Homola, Member

ATTEST:

Elaine Marlow
Elaine Marlow
Clerk of the Board