

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. WSR 07-10-071, § 135-100-080, filed 5/1/07, effective 6/1/07.]