

**KING CONSERVATION DISTRICT
KING COUNTY, WASHINGTON**

RESOLUTION NO. 24-002

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KING CONSERVATION DISTRICT, KING COUNTY, WASHINGTON, ESTABLISHING THE 2025 PROPOSED PROGRAM OF WORK AND RATES & CHARGES APPROPRIATIONS BUDGET.

WHEREAS, King Conservation District ("District") was formed and operates under the powers and authority granted by Chapter 89.08 RCW and the District is authorized to implement and provide programs and services that protect natural resources; and

WHEREAS, the District serves areas within the District's boundaries which include 34 King County cities and the unincorporated areas of King County; and

WHEREAS, the District has completed four years and one-half of its five-year Interlocal Agreement to provide landowners, occupiers of lands and government agencies with natural resource services; and

WHEREAS King County Ordinance 19032 and the current Interlocal Agreement (ILA) between the District and King County establishing a program of work and supporting rate structure is set to expire on December 31, 2024; and

WHEREAS, the District's constituents and partners have indicated a strong need and desire for continued and strengthened natural resource services as delivered by the District for an additional five-year period as evidenced by supportive feedback via the following outreach and engagement activities:

- A. Survey sent to over 5,000 cooperators, education participants, volunteers, grantees, and partners;
- B. District staff presentations to regional bodies including salmon recovery bodies, the King County Rural Forest Commission, King County Agriculture Commission, and Sound Cities Association PIC;
- C. Annual presentations to the Metropolitan King County Council, meetings with partners, cities, and King County Council members and their staff;
- D. Public listening sessions held on May 16th and May 21st;
- E. Engagement of online newsletter subscribers and social media readers;
- F. Continued close collaboration with the King Conservation District Advisory Committee and King County DNRP; and

WHEREAS, King County Ordinance 19032 and the current ILA between the District and King County empanels an Advisory Committee whose purpose is "to foster a greater understanding of the programs and services provided by the District and to identify conservation programs that may be undertaken by the District through the use of funds derived through the District's approved system of rates and charges"; and

WHEREAS, the Advisory Committee has been apprised of all recommendations and evaluation results from these various stakeholder processes; and

WHEREAS, the Advisory Committee expressed its support for a proposed Program of Work was transmitted to the King Conservation District Board of Supervisors on July 9th, 2024; and

WHEREAS, the District Board of Supervisors did, by unanimous vote, accept the recommended program of work from the Advisory Committee at the July 9th, 2024 meeting of the Board of Supervisors as reflected in District Resolution No. 24-002; and

WHEREAS, the District Board of Supervisors did give notice of and held an open public hearing on the proposed program of work; and

WHEREAS, the comments received by the District indicated broad stakeholder support for continuation of the proposed program of work and for providing secure funding for the programs; and

WHEREAS, the District Board of Supervisors of the King Conservation District desires to formally establish the 2025 Proposed Program of Work and Rates and Charges Appropriations Budget; now, therefore

BE IT RESOLVED by the Board of Supervisors of the King Conservation District, King County, Washington, as follows:

Section 1. King Conservation District Board of Supervisors hereby approves of the 2025 Proposed Program of Work and Rates and Charges Appropriations Budget attached hereto; and

Section 2. All District resolutions, policies and procedures are hereby modified, amended and superseded to be in accordance with this Resolution.

ADOPTED BY THE BOARD OF SUPERVISORS of King Conservation District, King County, Washington, at a public meeting held on the 9th of July, 2024.

Kirstin Haugen, Chair

CERTIFICATE

I, Brittney Bush Bollay, Vice Chair of the Board of Supervisors, King County, Washington, do hereby certify that the foregoing resolution is a true and correct copy of Resolution No. 24-002 of such Board, duly adopted at a meeting thereof held on July 9, 2024.

Brittney Bush Bollay, Vice Chair

**KING CONSERVATION DISTRICT
KING COUNTY, WASHINGTON**

RESOLUTION NO. 24-003

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KING CONSERVATION DISTRICT, KING COUNTY, WASHINGTON, RELATING TO A SYSTEM OF RATES AND CHARGES; PROPOSING A SYSTEM OF RATES AND CHARGES TO KING COUNTY, WASHINGTON; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO, ALL AS MORE PARTICULARLY SET FORTH HEREIN.

The Board of Supervisors of the King Conservation District, King County, Washington, hereby resolves as follows:

SECTION 1. FINDINGS AND DETERMINATIONS. The Board of Supervisors ("Board") of the King Conservation District ("District") hereby makes and enters the following findings and determinations:

1.1. The District is a governmental subdivision of the State of Washington and a public body corporate and politic, created in King County and operating since 1949. As a requirement for District formation, the State Conservation Commission found that "the public health, safety, and welfare warrant the creation" of the District. RCW 89.08.100. In addition, the Legislature made express findings relating to conservation districts, stating that "the preservation of these lands is necessary to protect and promote the health, safety, and general welfare of its people" and that "it is hereby declared to be the policy of the legislature to provide for the conservation of the renewable resources of the state ... and thereby ... to protect and promote the health, safety, and general welfare of the people of this state." RCW 89.08.010. Under chapter 89.08 RCW, the Legislature has provided that the services, improvements and programs of the District are necessary to the public health, safety and welfare of the District and the state. The District operates throughout King County, except within the boundaries of the incorporated cities of Enumclaw, Federal Way, Milton, Pacific and Skykomish.

1.2. Improper land-use practices have caused and contributed to a progressively more serious erosion and degradation of the lands of the District. Therefore, it is necessary that land-use practices contributing to soil erosion be discouraged and discontinued, and that efforts to provide for appropriate soil-conserving land-use practices, works of improvement for flood prevention, and efforts furthering agricultural and nonagricultural phases of conservation, development, utilization and disposal of water, be adopted and carried out to preserve natural resources, protect public and private lands, and protect and promote the health, safety and general welfare of the people of the District (the "Conservation Projects"). The District programs assist

in managing land for sustainable, profitable production of food and crops as a better alternative than leaving lands to become filled with noxious weeds or converted to polluting activities. Many District programs are designed to help private land managers and occupiers of land do a better job of protecting natural resources as they make a living from their land.

1.3 Pursuant to chapter 89.08 RCW, the District is responsible for and authorized to carry out Conservation Projects within the District, including but not limited to soil conservation; measures to address property compliance with federal, state and local laws and regulations, including Clean Water Act standards or Endangered Species Act requirements; aquatic and upland habitat protection and restoration, including technical assistance; NPDES support; educational and demonstration projects; water quality monitoring; rain garden programs; invasive species programs; and, assistance relating to stewardship of working lands, such as agriculture and forest land. District programs include, but are not limited to education, technical assistance, and financial incentives that promote the sustainable uses of natural resources through responsible stewardship, such as:

1.3.1 Conducting cooperative activities to protect and enhance high quality marine and freshwater aquatic resources upon urban, suburban and rural properties through coordination, design, and implementation of projects (e.g. stream enhancement and volunteer involvement); development of conservation plans; site visits with landowners and land managers who have direct control over management practices and activities on their lands for the benefit of aquatic habitat on those properties and the land and waters throughout the District; award of targeted financial assistance (District land manager cost-share, services to Jurisdictions, and Jurisdiction and Watershed focused grant funds); and community education workshops, trainings, and technical assistance.

1.3.2 Providing District-wide water quality improvement and water quantity conservation upon urban, suburban and rural properties through coordination, design and implementation of water quality and quantity best management practices; development of conservation plans; site visits with landowners and land managers who have direct control over water management practices and activities on their lands for the benefit of those properties and the land and waters throughout the District; recommendations for invasive/non-native weed eradication; award of targeted financial assistance (District land manager cost-share, services to Jurisdictions, and Jurisdiction and Watershed focused grant funds); community education workshops, trainings, and technical assistance, on topics such as shoreline protection and enhancement, water quality, salmon, native plants, stormwater, and stream ecology; and maintenance of water quality monitoring equipment and supplies. The District also partners with federal, state and local agencies on various water quality projects which help offset the cost of Clean Water Act compliance on other entities and ratepayers.

1.3.3 Conserving and protecting high quality agricultural and other working lands by providing landowner education and development of conservation plans to help farmers and livestock owners comply with mandated regulations, thereby offsetting the cost and burden of certain agricultural and other land use practices; increase capacity for urban agricultural production and stewardship by providing landowner education and development of conservation plans; serve as the hub for county-wide partnership of individuals, organizations and government agencies to

support the local agricultural economy; provide technical assistance and funding opportunities for market-based incentives which support stewardship of high quality soils; award targeted financial assistance (District land manager cost-share, services to Jurisdictions, and Jurisdiction, Watershed, and community focused grant funds); and provide community education workshops, trainings, and technical assistance.

1.3.4 Conducting cooperative activities to restore high-quality forest health management and upland wildlife habitat upon urban, suburban and rural properties through personal site visits with private land managers who have direct control over management practices and activities on their lands for the benefit of those properties and the land and waters throughout the District; community-based forest management education and project planning, training and implementation services; development of conservation plans; recommendations for invasive/non-native weed eradication; coordination and implementation of projects (e.g. forest health management and volunteer involvement); award of targeted financial assistance (District land manager cost-share, services to Jurisdictions, and Jurisdiction, Watershed, and community focused grant funds); and community education workshops, trainings, and technical assistance.

1.3.5 Supporting economic viability of local agricultural businesses and non profits that support stewardship of quality agricultural soils through prevention of land conversion to residential or commercial land use. Such activities include grants, loans, and technical assistance provided to local farms, and other working lands, and all market-based agricultural support organizations to the benefit of both the agricultural community and residents residing within the District who receive better and more regular access to local produce, agricultural products, and other working land products.

1.3.6 Other District conservation programs and activities are described in the 2025 Program of Work and Budget which was approved and adopted by the Board pursuant to Resolution No. 24-002 and is incorporated herein by reference. The District will consider and adopt additional Programs of Work on an annual basis covering any period for which a system of rates and charges is in effect, which Programs of Work will be take into account the needs and concerns of the District's constituents.

1.3.7 The District's constituents and partners have indicated a strong need and desire for continued and strengthened natural resource services as delivered by the District for an additional five-year period as evidenced by supportive feedback via the following outreach and engagement activities:

- A. Survey sent to over 5,000 cooperators, education participants, volunteers, grantees, and partners;
- B. District staff presentations to regional bodies including salmon recovery bodies, the King County Rural Forest Commission, King County Agriculture Commission, and Sound Cities Association PIC;
- C. Annual presentations to the Metropolitan King County Council, meetings with partners, cities, and King County Council members and their staff;
- D. Public listening sessions held on May 16th and May 21st;
- E. Engagement of online newsletter subscribers and social media readers; and
- F. Continued close collaboration with the King Conservation District Advisory Committee and King County DNRP; and

1.3.8 King County Ordinance 19032 and the current Interlocal Agreement (ILA) between the District and King County empanels an Advisory Committee whose purpose is "to foster a greater understanding of the programs and services provided by the District and to identify conservation programs that may be undertaken by the District through the use of funds derived through the District's approved system of rates and charges."

1.3.9 The Advisory Committee has been apprised of all recommendations and evaluation results from these various stakeholder processes and has participated in all stages of the development and refinement of a proposed new five-year Program of Work, and the Advisory Committee expressed its support for a proposed Program of Work which was transmitted to the King Conservation District Board of Supervisors on July 9th, 2024.

1.3.10 The District Board of Supervisors did, by unanimous vote, accept the recommended program of work from the Advisory Committee at the July 9th, 2024 meeting of the Board of Supervisors as reflected in District Resolution No. 24-002.

1.4 Part of the regulations and controls under both federal and state law regarding water pollution is the establishment and maintenance of appropriate measures for education and implementation of best management practices. See 33 U.S.C. 1251 *et seq.*; 40 CFR 122.26(d)(2)(iv) (required measures for State NPDES programs including education and planning to implement best management practices and control techniques to reduce pollutants). The District provides such service, both independently and together with King County and cities within the District.

1.5 Certain properties within the District receive direct or indirect benefit from the carrying out of Conservation Projects. Direct benefits are those benefits arising out of Conservation Projects conducted on property that benefits such property. Indirect benefits are

those benefits received by property (e.g., down stream or adjacent parcels), but arising out of Conservation Projects conducted on other property.

1.6 It is appropriate for property owners within the District that benefit either directly or indirectly from the District's Conservation Projects to pay for the cost of carrying out the Conservation Projects.

1.7 The District engaged FCS Group ("FCS"), an independent financial consulting firm that provides economic, public finance, management consulting, and financial (rates, charges, and fees) services to public sector entities throughout the country, including city and county governments, utilities, ports, special purpose districts, and state agencies. FCS has evaluated the services provided by the District and has developed a rate structure, as part of the King Conservation District Rate Study (FCS Group, July 2024) that allocates the costs of District services to various classes of property.

1.8 In determining a rate structure, the Board has considered the discretionary factors set forth by the Legislature in RCW 89.08.405, including:

1.8.1 Services furnished, to be furnished, or available to landowners in the District;

1.8.2 Benefits received, to be received, or available to property in the District;

1.8.3 The character and use of land in the District;

1.8.4 The nonprofit public benefit status of land users in the District;

1.8.5 The income level of persons served or provided benefits, including senior citizens and disabled persons; and

1.8.6 Other matters that present a reasonable difference as a ground for distinction among properties.

1.9 The Board finds that seven classes or categories of property are appropriate: residential, commercial, agricultural, institutional/public; open space; vacant/undeveloped, and forested, as further defined in this Resolution. There is a rational basis for distinguishing land within the District into classes on the basis of property use and the variation of properties within these classes is found to reflect differences in services and/or benefits received, to be received or available from the Conservation Projects.

1.10 The Board finds that it is appropriate to assign weighting factors to each class of property that reflect distinctions among those properties relating to the services and/or benefits received, to be received or available from the District. The weighting factors include (1) services and/or benefits received, to be received or available that are insignificant or immeasurable to certain property; (2) services and/or benefits received, to be received or available to classes of property to a lesser degree; and, (3) services and/or benefits received, to be received or available

that more fully support property (compared to other classes of property). There is a rational basis for distinguishing services/benefits received or available from District services and Conservation Projects with the use of such weighting factors and the variation of services/benefits within these factors is found to be minor and to reflect only minor differences in services/benefit received or available from the Conservation Projects.

1.11 The administrative cost of calculating the charge for each individual property and maintaining accurate information would be very high. A flat charge for each parcel within each property class is less costly to administer than calculating a separate charge for each parcel and is equitable because of the similarities of the characteristics and uses within each property class. The District considered but determined a per acre charge may result in miscalculations and confusion among ratepayers and was not appropriate for use at the current time.

1.12 The rates proposed to King County by this Resolution were calculated within the parameters of a rate model from the FCS Rate Study. Under the rate model, the estimated annual costs of each Conservation Project were allocated to ratepayers as follows:

1.12.1 Number of parcels in each of the property categories;

1.12.2 Direct and indirect services/benefits received by or available to property within each property category, as generally described in this Resolution; and

1.12.3 A weighting factor reflecting the degree of services/benefits received by or available to each property class for each Conservation Project as described in Section 1.10, above.

1.13 The FCS Rate Study calculated rates per parcel per year for six of the classifications, as follows: residential (\$13.03), commercial (\$12.56), agricultural (\$13.31), institutional/public (\$13.06), vacant/undeveloped (\$12.40), open space (\$12.55). The rate model provides a reasonable basis for establishing the rates proposed by this Resolution. These rates are an allocable share of the costs of services/benefits received or available to the property owners in the District from District services, programs and Conservation Projects, all for the preservation of natural resources, protection of public lands and waters, and protection and promotion of the health, safety and general welfare of the lands and people of the District.

1.14 The rates proposed herein to pay the costs of carrying out the Conservation Projects are fees for which the federal government is liable under the Clean Water Act to the same extent as any other classification of land. 33 U.S.C. § 1323(a), and Pub.L. 111-378, § 1, 124 Stat. 4128 (2011); and, *United States of America v. City of Renton, et al.*, Western District of Washington Cause No. C1 1-1156JLR (2012).

1.15 Land classified as forested as described in this Resolution provide benefits to the programs of the District, and are also served by District programs. However, the cost to administer a rate program regarding such land does not appear warranted as the cost to administer is believed to be in excess of likely revenues under the formula set out in RCW 89.08.405. Therefore, there is a reasonable basis to currently exempt such forested land from the rates proposed herein.

1.16 The consideration, development, adoption and implementation of the rates proposed herein follows the public hearings held by the District on July 9, 2024 pursuant to RCW 89.08.405(4) and RCW 89.08.400(2), public notice of which was properly provided by postings throughout the District and through publication.

1.17 By Resolution No. 24-003 the District has established a process providing for landowner appeals of the individual rates as may be applicable to a parcel or parcels.

SECTION 2. DEFINITIONS.

2.1 "Agricultural land" means those parcels in the King County Assessor's property classifications of: Farm 130; Greenhse/Nrsry/Hort Srvc 137.

2.2 "Billing year" means the calendar year that bills are sent through the property tax statement.

2.3 "Commercial land" means those parcels in the King County Assessor's property classifications of: Hotel/Motel, 51; Rehabilitation Center, 55; Resort/Lodge/Retreat, 58; Nursing Home, 59; Shopping Ctr (Nghbrhood), 60; Shopping Ctr (Community), 61; Shopping Ctr (Regional), 62; Shopping Ctr (Maj Retail), 63; Shopping Ctr (Specialty), 64; Retail (Line/Strip), 96; Retail Store, 101; Retail (Big Box), 104; Retail (Discount), 105; Office Building, 106; Office Park, 118; Medical/Dental Office, 122; Condominium (Office), 126; Mining/Quarry/Ore Processing, 138; Bowling Alley, 140; Campground, 141; Driving Range, 142; Golf Course, 143; Health Club, 145; Marina, 146; Movie Theater, 147; Park, Private (Amuse Ctr), 150; Ski Area, 152; Skating Rink (Ice/Roller), 153; Sport Facility, 156; Art Gallery/Museum/Soc Srvc, 157; Parking (Assoc), 159; Auditorium//Assembly Bldg, 160; Auto Showroom and Lot, 161; Bank, 162; Car Wash, 163; Club, 166; Conv Store without Gas, 167; Conv Store with Gas, 168; Restaurant (Fast Food), 171; Hospital, 173; Mortuary/Cemetery/Crematory, 179; Parking (Commercial Lot), 180; Parking (Garage), 182; Restaurant/Lounge, 183; School (Private), 185; Service Station, 186; Tavern/Lounge, 188; Vet/Animal Control Srvc, 190; Grocery Store, 191; Daycare Center, 193; Mini Lube, 194; Warehouse, 195; High Tech/High Flex, 202; Industrial Park, 210; Service Building, 216; Industrial (Gen Purpose), 223; Industrial (Heavy), 245; Industrial (Light), 246; Air Terminal and Hangers, 247; Mini Warehouse, 252; Terminal (Rail), 261; Terminal (Marine/Comm Fish), 262; Terminal (Grain), 263; Terminal (Auto/Bus/Other), 264; Utility, Private (Radio/T.V.), 267; Terminal (Marine), 271; Historic Prop (Office), 273; Historic Prop (Retail), 274; Historic Prop (Eat/Drink), 275; Historic Prop (Loft/Warehse), 276; Historic Prop (Park/Billbrd), 277; Historic Prop (Rec/Entertain), 279; Historic Prop (Misc), 280; Shell Structure, 339; Bed & Breakfast, 340; Gas Station, 343.

2.4 "Forested land" means those parcels in the King County Assessor's property classifications of: Reforestation, 323; Forest Land (Class-RCW 84.33), 324; Forest Land (Desig-RCW 84.33), 325; Open Space Tmbr Land/Greenbelt, 328.

2.5 "Institutional/public land" means those parcels in the King County Assessor's property classifications of: Church/Welfare/Relig Srvc, 165; Governmental Service, 172; School (Public), 184; Post Office/Post Service, 189; Utility, Public, 266.

2.6 "Open space land" means those parcels in the King County Assessor's property classifications of: Park, Public (Zoo/Arbor), 149; Open Space (Curr Use-RCW 84.34), 326; Open Space (Agric-RCW 84.34), 327; Easement, 330; Reserve/Wilderness Area, 331; Right of Way/Utility, Road, 332; River/Creek/Stream, 333; Tideland, 1st Class, 334; Tideland, 2nd Class, 335, Water Body, Fresh, 337.

2.7 "Parcel" means the smallest separately segregated unit or plot of land having an identified owners(s), boundaries, and areas as defined by the King County Assessor and recorded in the King County Assessor real property file or maps, and assigned a separate property tax account number.

2.8 "Residential land" means those parcels in the King County Assessor's property classifications of: Single Family (Res Use/Zone), 2; Duplex, 3; Triplex, 4; 4-Plex, 5; Single Family (C/I Zone), 6; Houseboat, 7; Mobile Home, 8; Single Family (C/I Use), 9; Apartment, 11; Apartment (Mixed Use), 16; Apartment (Co-op), 17; Apartment (Subsidized), 18; Condominium (Residential), 20; Condominium (Mixed Use), 25; Townhouse Plat, 29; Mobile Home Park, 38; Condominium (M Home Pk), 48; Retirement Facility, 49; Residence Hall/Dorm, 56; Group Home, 57; Historic Prop (Residence), 272; Rooming House, 341; Fraternity/Sorority House, 342.

2.9 "Vacant/undeveloped land" means those parcels in the King County Assessor's property classifications of: (unknown), O; Historic Prop (Vacant Land), 299; Vacant (Single-family), 300; Vacant (Multi-family), 301; Vacant (Commercial), 309; Vacant (Industrial), 316; Transferable Dev Rights, 336.

2.10 It is the intent of the District that all parcels within the District fall within one of the land classifications defined in this Section. In the event any parcel is inadvertently excluded from any of the land use classifications defined in the Resolution, or King County adopts new land classifications or revises existing land use classifications after the effective date of this Resolution, or for any other reason, the omitted parcel shall be deemed to fall within the land use classification that is most similar to the omitted parcel.

SECTION 3. RATE SCHEDULE. The following rate schedule is proposed to King County for a term of one year, unless modified by subsequent District action and King County approval. The Board may recommend adjustment of these rates from time to time, to reflect the budgeted costs of carrying out the District's improvements, services and Conservation Projects and any changes in land categories. The rates are as follows.

- 3.1 The rate for residential land shall be \$13.03 per parcel per year
- 3.2 The rate for commercial land shall be \$12.56 per parcel per year
- 3.3 The rate for agricultural land shall be \$13.31 per parcel per year for parcels.
- 3.4 The rate for institutional/public land shall be \$13.06 per parcel per year.

- 3.5 The rate for vacant/undeveloped land shall be \$12.40 per parcel per year.
- 3.6 The rate for open space land shall be \$12.55 per parcel per year.
- 3.7 Forested land shall be exempt from the rates proposed in this Resolution.
- 3.8 Parcels owned by federally recognized Native American tribes or members of such tribes that are located within the historical boundaries of a reservation shall be exempt from the rates proposed in this Resolution.
- 3.9 Parcels owned by the federal government shall be exempt from the rates proposed in this Resolution.

Specific rates per parcel shall be shown on a spreadsheet provided by the District to the King County Assessor and/or Treasurer, consistent with Chapter 89.08 RCW.

SECTION 4. IMPLEMENTATION.

The Executive Director is authorized and directed to take all appropriate and necessary acts to implement this Resolution, including presentation of this Resolution to King County and coordination with King County, including the County Assessor and/or Treasurer, to implement this Resolution, including but not limited to the correction of any parcel's classification or classification referenced in Section 2.

SECTION 5. RATIFICATION AND CONFIRMATION.

Any action taken consistent with the authority and prior to the effective date of this Resolution is hereby ratified, approved and confirmed.

SECTION 6. EFFECTIVE DATE.

This Resolution shall become effective immediately upon its adoption.

ADOPTED BY THE BOARD OF SUPERVISORS of King Conservation District, King County, Washington, at a public meeting held on the 9th of July, 2024.

Kirstin Haugen, Chair

CERTIFICATE

I, Brittney Bush Bollay, Vice Chair of the Board of Supervisors, King County, Washington, do hereby certify that the foregoing resolution is a true and correct copy of Resolution No. 24-003 of such Board, duly adopted at a meeting thereof held on July 9, 2024.

Brittney Bush Bollay, Vice Chair

**KING CONSERVATION DISTRICT
KING COUNTY, WASHINGTON**

RESOLUTION NO. 24-004

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KING CONSERVATION DISTRICT, KING COUNTY, WASHINGTON, RELATING TO A SYSTEM OF RATES AND CHARGES; ESTABLISHING A PROCESS TO PROVIDE FOR LANDOWNER APPEALS OF RATES AND CHARGES AS APPLICABLE TO AP ARCEL OR PARCELS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO ALL AS MORE PARTICULARLY SET FORTH HEREIN.

The Board of Supervisors of the King Conservation District, King County, Washington, hereby resolves as follows:

SECTION 1. FINDINGS AND DETERMINATIONS.

The Board of Supervisors ("Board") of the King Conservation District, King County, Washington ("District") hereby makes the following findings and determinations:

1.1 By Resolution No. 24-003, the District has proposed to King County ("County") a system of rates and charges to pay for the costs of carrying out the District's programs, services and Conservation Projects, pursuant to RCW 89.08.405.

1.2 RCW 89.08.405 provides that the District shall establish by resolution a process for landowner appeals of rates or charges (collectively, "rates") as applicable to a parcel or parcels.

1.3 The process authorized by the Legislature for the District's collection of rates is through the King County-managed property tax statement. This resolution establishes an appeal process, as required by RCW 89.08.405 that is available to owners of property following receipt of annual property tax statements.

SECTION 2. APPEAL OF RATES.

2.1 Any person subject to rates as proposed by Resolution No. 24-003, may appeal a rate by applying in writing to the District. The rate appealed must first be paid. Filing an appeal does not extend the period for payment of the rate. Appeals involving delinquent accounts will not be acted upon until paid in full.

2.2 An appeal and request for a bill adjustment may be based on one or more of the following:

2.2.1 The area of the parcel is incorrect;

2.2.2 The property is not assigned the proper rate category;

2.2.3 The parcel is wholly or partially outside the District boundaries; or

2.2.4 The rate is otherwise erroneous in applying the terms of Resolution No. 2014-004, as adopted by King County.

2.3 Any appeal and application for adjustment may be made to the District and shall be decided by the District Board of Supervisors. The burden of proof shall be on the appellant to show that the rate adjustment sought should be granted. All decisions of the District regarding an appeal shall be final and conclusive.

2.4 Any appeal and application for rate adjustment must be filed no later than twenty-one (21) days after the due date of the first payment of annual property taxes established by King County. An appeal shall include the following information: the King County property tax parcel identification number; the name of the owner of the property; a written statement of the basis for the appeal; the address of the owner if different from the address shown on the records of King County assessor; the appellant's phone number(s) for communication with the appellant; and, the signature of the owner(s) of the property. An appellant is responsible for advising the District of any change in any mailing address or phone number. Failure to respond to District communications regarding an appeal shall be grounds for dismissal of the appeal.

2.5 Hearing Process.

2.5.1 Prehearing Conference. Once an appeal has been timely filed, the District's Executive Director or designee shall schedule a Prehearing Conference with the appellant within fourteen (14) days. An appellant is required to participate in the Prehearing Conference to assist in expediting the appeal, setting a hearing date and identifying the potential for settlement. If the hearing date is not established at the Prehearing Conference, the District shall give separate written notice to appellant no later than fourteen (14) days prior to the hearing.

2.5.2 Expert Witnesses. An appellant shall file in writing all direct expert testimony from appellant's expert witnesses that appellant intends to rely upon, along with copies of any exhibits introduced through or relied upon by the expert witnesses. Filing of expert testimony shall occur no later than seven (7) days prior to the appeal hearing.

2.5.3 Appeal Hearing. The hearing shall consist of the following:

A. Opening Statements.

B. Appellant's Case. An appellant's case at the hearing shall be limited to the presentation of lay testimony, to cross-examination by District of any witness whose testimony has been offered by appellant, including expert witnesses whose testimony has been offered in writing pursuant to this rule, and to appellant's redirect examination of any witness from whom cross-examination testimony is taken.

C. District's Case. The District's case at the hearing shall be limited to the presentation of direct testimony, to cross-examination by appellant of any witness whose testimony has been offered by District, including expert witnesses whose testimony has been offered in writing, and to District's redirect of any witness from which cross-examination testimony is taken.

D. Closing Argument.

E. Decision. The Board shall enter a written decision within fourteen (14) days after the close of the record of the appeal hearing.

2.6 If the District grants an adjustment which reduces the rate for the current year, the applicant shall be refunded the amount overpaid. If the District determines that an adjustment should be made which increases the rate due for the current year, the applicant shall receive a supplemental bill that will be due within forty-five (45) days of the date the supplemental bill is issued. An appellant seeking a rate adjustment shall be notified in writing of the District's decision.

2.7 The final written decision of the Board of Supervisors may be appealed to the King County Superior Court no later than twenty-one (21) days of the date of the Board's written decision. The party appealing to Superior Court shall bear the cost of production of the record of hearing before the Board for filing with the Court, such cost to be recoverable in the determination of the Superior Court that the party appealing to the Superior Court substantially prevailed in the appeal.

SECTION 3. EXECUTIVE DIRECTOR AUTHORITY.

The Executive Director is authorized prior to or after the hearing under Section 2.5, to settle claims and resolve disputes over rates, rate category or classification, and other matters applicable to parcels that are subject to appeal. The Executive Director shall report such settlements to the Board at a regularly scheduled meeting.

SECTION 4. EFFECTIVE DATE.

This resolution shall become effective immediately upon its adoption.

ADOPTED BY THE BOARD OF SUPERVISORS of King Conservation District, King County, Washington, at a public meeting held on the 9th of July, 2024.

Kirstin Haugen, Board Chair

CERTIFICATE

I, Brittney Bush Bollay, Vice Chair of the Board of Supervisors, King County, Washington, do hereby certify that the foregoing resolution is a true and correct copy of Resolution No. 24-004 of such Board, duly adopted at a special meeting thereof held on the 9th day of July, 2024, by the members of such Board in attendance at such meeting and attested by myself in authentication of such adoption.

Brittney Bush Bollay, Vice Chair