

# Multiple Agency Fiscal Note Summary

<b>Bill Number:</b> 1494 HB	<b>Title:</b> Irrigation & rehab districts
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## Estimated Cash Receipts

NONE

## Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Department of Revenue	.0	0	0	0	.0	0	0	0	.0	0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Local Gov. Total									

## Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Local Gov. Total									

## Estimated Capital Budget Breakout

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<b>Prepared by:</b> Cheri Keller, OFM	<b>Phone:</b> (360) 584-2207	<b>Date Published:</b> Final
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# Department of Revenue Fiscal Note

<b>Bill Number:</b> 1494 HB	<b>Title:</b> Irrigation & rehab districts	<b>Agency:</b> 140-Department of Revenue
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## Part I: Estimates



No Fiscal Impact

### Estimated Cash Receipts to:

NONE

### Estimated Expenditures from:

NONE

### Estimated Capital Budget Impact:

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:



If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.



If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).



Capital budget impact, complete Part IV.



Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 01/23/2023
Agency Preparation: Kari Kenall	Phone: (360) 534-1508	Date: 01/23/2023
Agency Approval: Marianne McIntosh	Phone: (360) 534-1505	Date: 01/23/2023
OFM Review: Cheri Keller	Phone: (360) 584-2207	Date: 01/23/2023

Request # 1494-1-1

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

CURRENT LAW:

Benefit assessment districts generally fund operations or projects for the purpose for which the district formed. Benefit assessments are not considered property taxes and instead are typically based on the benefit received. However, county treasurers collect these assessments with regular and excess property tax levies.

Irrigation and rehabilitation districts may levy a special assessment not to exceed \$0.25 per \$1,000 assessed value without voter approval. The district’s general purpose is to provide certain irrigation and rehabilitation operations within the district. As well, the district may exceed \$0.25 per \$1,000 assessed value with voter approval.

PROPOSAL:

This bill revises the law to align the benefit assessment authority of an irrigation and rehabilitation district with other local special improvement (benefit) districts to provide local funding for improvements for local water quality.

The bill requires the directors of irrigation and rehabilitation districts to determine the amount of revenue necessary to carry on the district rehabilitation operations. The directors must also classify the property in the district and apportion and assess the properties within the district in proportion to benefits received.

The bill also provides clarification regarding district assessment notices, collection, payment, delinquency, interest and penalties, and lien foreclosure by the county treasurer.

EFFECTIVE DATE:

The bill takes effect 90 days after final adjournment of the session.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

This legislation results in no revenue impact to taxes administered by the Department of Revenue (department).

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

The department will have minimal costs of approximately \$2,300 for 40 hours of work by a property acquisition specialist to revise property tax manuals, update training materials, and work with county assessor's offices to implement this legislation. The department will absorb within current funding.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

NONE

III. B - Detail: FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.

NONE

**III. C - Expenditures By Program (optional)**

NONE

**Part IV: Capital Budget Impact**

**IV. A - Capital Budget Expenditures**

NONE

**IV. B - Expenditures by Object Or Purpose**

NONE

**IV. C - Capital Budget Breakout**

*Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.*

NONE

**Part V: New Rule Making Required**

# LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

<b>Bill Number:</b> 1494 HB	<b>Title:</b> Irrigation & rehab districts
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**Part I: Jurisdiction**—Location, type or status of political subdivision defines range of fiscal impacts.

## Legislation Impacts:

- ☐ Cities:
- ☐ Counties:
- ☒ Special Districts: Potential increase to Special District expenses
- ☒ Specific jurisdictions only: Moses Lake irrigation and rehabilitation district
- ☐ Variance occurs due to:

## Part II: Estimates

- ☐ No fiscal impacts.
- ☐ Expenditures represent one-time costs:
- ☐ Legislation provides local option:
- ☐ Key variables cannot be estimated with certainty at this time:

### Estimated revenue impacts to:

None

### Estimated expenditure impacts to:

Non-zero but indeterminate cost and/or savings. Please see discussion.

## Part III: Preparation and Approval

Fiscal Note Analyst: Angie Hong	Phone: 360-725-5041	Date: 01/30/2023
Leg. Committee Contact:	Phone:	Date: 01/23/2023
Agency Approval: Allan Johnson	Phone: 360-725-5033	Date: 01/30/2023
OFM Review: Cheri Keller	Phone: (360) 584-2207	Date: 01/30/2023

## Part IV: Analysis

### A. SUMMARY OF BILL

*Description of the bill with an emphasis on how it impacts local government.*

This bill amends RCW 87.84.070 to align the benefit assessment authority of an irrigation and rehabilitation district with other local special improvement (benefit) districts to provide local funding for improvements to local water quality.

The bill requires the directors of irrigation and rehabilitation districts to determine the amount of revenue necessary to carry on the district rehabilitation operations. The directors must also classify the property in the district and apportion and assess the properties within the district in proportion to the benefits received.

### B. SUMMARY OF EXPENDITURE IMPACTS

*Expenditure impacts of the legislation on local governments with the expenditure provisions identified by section number and when appropriate, the detail of expenditures. Delineated between city, county and special district impacts.*

This bill will result in a minor and indeterminate increase to the expenditures of the Moses Lake Irrigation and Rehabilitation District due to increased workload costs. It is unknown how the costs of

- determining the amount of revenue necessary to carry on the district rehabilitation operations, and
- classifying the property in the district and apportioning and assessing the properties within the district in proportion to benefits received will fit into current workload costs.

Therefore, increased costs are expected to be minor and are indeterminate.

### C. SUMMARY OF REVENUE IMPACTS

*Revenue impacts of the legislation on local governments, with the revenue provisions identified by section number, and when appropriate, the detail of revenue sources. Delineated between city, county and special district impacts.*

This bill will not impact local government revenues.

#### SOURCES

Grant County

Dept. of Revenue



# Multiple Agency Ten-Year Analysis Summary

Bill Number	Title
1494 HB	Irrigation & rehab districts

This ten-year analysis is limited to the estimated cash receipts associated with the proposed tax or fee increases.

## Estimated Cash Receipts

Department of Revenue	0	0	0	0	0	0	0	0	0	0	0





# Ten-Year Analysis

<b>Bill Number</b> 1494 HB	<b>Title</b> Irrigation & rehab districts	<b>Agency</b> 140 Department of Revenue
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This ten-year analysis is limited to agency estimated cash receipts associated with the proposed tax or fee increases. The Office of Financial Management ten-year projection can be found at <http://www.ofm.wa.gov/tax/default.asp>.

## Estimates

☒ **No Cash Receipts**      ☐ **Partially Indeterminate Cash Receipts**      ☐ **Indeterminate Cash Receipts**

Name of Tax or Fee	Acct Code											
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Agency Preparation: Kari Kenall	Phone: 360-534-1508	Date: 1/23/2023 6:05:40 pm
Agency Approval: Marianne McIntosh	Phone: 360-534-1505	Date: 1/23/2023 6:05:40 pm
OFM Review:	Phone:	Date: