

Taxing Districts Focus Group Charter

Background

The Washington State Department of Natural Resources (DNR) is revitalizing the Trust Land Transfer (TLT) land portfolio management tool in close cooperation with two external work groups.

The Phase 1 work group developed a framework for a new TLT tool that included the expansion of TLT to include State Forestlands (the tool is currently limited to Common School Trust lands). As part of this change they noted the importance of developing ways to avoid, minimize, or mitigate the potential impacts of State Forestland transfers on taxing districts.

The Phase 2 work group considered this issue as part of their work to develop the framework into a new TLT tool. Due to its complexity, they recommended that DNR establish a taxing district focus group to address this issue in more detail.

Purpose

The Trust Land Transfer (TLT) Taxing Districts Focus Group will evaluate and develop options for avoiding, minimizing, and mitigating impacts to tax districts that result from transferring State Forestlands with the TLT tool. The group will examine existing options and identify new options, and discuss the potential of each option to avoid, minimize and mitigate impacts to tax districts. The group also will discuss possible steps needed to implement these options.

Focus Group Member Commitments

Members will be asked to do the following:

- Develop an understanding of State Forestlands, DNR's fiduciary obligations, the statutes that govern how DNR directly transfers State Forestland parcels to other public agencies, and how TLTs of State Forestland transfers can affect revenue for counties and their tax districts.
- Think critically and creatively about all options contemplated by the Phase 2 Work Group, or new options identified by this focus group.
- Brainstorm pathways and barriers to implementation.
- Communicate with and gather input from agency partners, professional association members, constituents, and other interested parties, and share that feedback with the group.

Focus Group Member Time Obligation/Estimate

- Attend 4, 2-hour meetings, scheduled in September October.
- Provide technical review on any documentation of the focus group's work.

Definitions

Taxing District - the state and any county, city, town, port district, school district, road district, metropolitan park district, regional transit authority, water-sewer district, or other municipal corporation, having the power or legal authority to impose burdens upon property within the district on an ad valorem basis, for the purpose of obtaining revenue for public purposes.

Junior Taxing District - a taxing district other than the state, a county, a county road district, a city, a town, a port district, or a public utility district.