

2 **SSB 5619** - H COMM AMD **ADOPTED 04/09/99**
3 By Committee on Natural Resources

4

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 76.04.610 and 1993 c 36 s 1 are each amended to read
8 as follows:

9 (1) If any owner of forest land within a forest protection zone
10 neglects or fails to provide adequate fire protection as required by
11 RCW 76.04.600, the department shall provide such protection and shall
12 annually impose the following assessments on each parcel of such land:

13 (a) A flat fee assessment of fourteen dollars and fifty cents; and (b)
14 twenty-two cents on each acre exceeding fifty acres. Assessors may, at
15 their option, collect the assessment on tax exempt lands. If the
16 assessor elects not to collect the assessment, the department may bill
17 the landowner directly.

18 (2) An owner who has paid assessments on two or more parcels, each
19 containing fewer than fifty acres and each within the same county, may
20 obtain the following refund:

21 (a) If all the parcels together contain less than fifty acres, then
22 the refund is equal to the flat fee assessments paid, reduced by the
23 total of (i) fourteen dollars and (ii) the total of the amounts
24 retained by the county from such assessments under subsection ~~((+5))~~
25 (6) of this section.

26 (b) If all the parcels together contain fifty or more acres, then
27 the refund is equal to the flat fee assessments paid, reduced by the
28 total of (i) fourteen dollars, (ii) twenty-two cents for each acre
29 exceeding fifty acres, and (iii) the total of the amounts retained by
30 the county from such assessments under subsection ~~((+5))~~ (6) of this
31 section.

32 Applications for refunds shall be submitted to the department on a
33 form prescribed by the department and in the same year in which the
34 assessments were paid. The department may not provide refunds to
35 applicants who do not provide verification that all assessments and

1 property taxes on the property have been paid. Applications may be
2 made by mail.

3 (3) In addition to the procedures under subsection (2) of this
4 section, property owners with parcels in a county subject to a forest
5 fire protection assessment may apply to the department on an
6 application listing the parcels owned. Property owners with the
7 following number of parcels may apply to the department in the year
8 indicated:

9	<u>Year</u>	<u>Number of Parcels</u>
10	<u>2000</u>	<u>10 or more parcels</u>
11	<u>2001</u>	<u>8 or more parcels</u>
12	<u>2002</u>	<u>6 or more parcels</u>
13	<u>2003</u>	<u>4 or more parcels</u>
14	<u>2004 and thereafter</u>	<u>2 or more parcels</u>

15 There shall be one application per county. The department shall
16 compute the correct assessment and allocate one parcel to use to
17 collect the assessment. The county shall then only bill the forest
18 fire protection assessment on the one identified parcel. The landowner
19 is responsible for notifying the department of any changes in parcel
20 ownership.

21 (4) Beginning January 1, 1991, under the administration and at the
22 discretion of the department up to two hundred thousand dollars per
23 year of this assessment shall be used in support of those rural fire
24 districts assisting the department in fire protection services on
25 forest lands.

26 ~~((+4))~~ (5) For the purpose of this chapter, the department may
27 divide the forest lands of the state, or any part thereof, into
28 districts, for fire protection and assessment purposes, may classify
29 lands according to the character of timber prevailing, and the fire
30 hazard existing, and place unprotected lands under the administration
31 of the proper district. Amounts paid or contracted to be paid by the
32 department for protection of forest lands from funds at its disposal
33 shall be a lien upon the property protected, unless reimbursed by the
34 owner within ten days after October 1st of the year in which they were
35 incurred. The department shall be prepared to make statement thereof,
36 upon request, to a forest owner whose own protection has not been
37 previously approved as to its adequacy, the department shall report the
38 same to the assessor of the county in which the property is situated.

1 The assessor shall extend the amounts upon the tax rolls covering the
2 property, and upon authorization from the department shall levy the
3 forest protection assessment against the amounts of unimproved land as
4 shown in each ownership on the county assessor's records. The assessor
5 may then segregate on the records to provide that the improved land and
6 improvements thereon carry the millage levy designed to support the
7 rural fire protection districts as provided for in RCW 52.16.170.

8 ~~((+5+))~~ (6) The amounts assessed shall be collected at the time, in
9 the same manner, by the same procedure, and with the same penalties
10 attached that general state and county taxes on the same property are
11 collected, except that errors in assessments may be corrected at any
12 time by the department certifying them to the treasurer of the county
13 in which the land involved is situated. Assessments shall be known and
14 designated as assessments of the year in which the amounts became
15 reimbursable. Upon the collection of assessments the county treasurer
16 shall place fifty cents of the total assessments paid on a parcel for
17 fire protection into the county current expense fund to defray the
18 costs of listing, billing, and collecting these assessments. The
19 treasurer shall then transmit the balance to the department.
20 Collections shall be applied against expenses incurred in carrying out
21 the provisions of this section, including necessary and reasonable
22 administrative costs incurred by the department in the enforcement of
23 these provisions. The department may also expend sums collected from
24 owners of forest lands or received from any other source for necessary
25 administrative costs in connection with the enforcement of RCW
26 76.04.660.

27 ~~((+6+))~~ (7) When land against which forest protection assessments
28 are outstanding is acquired for delinquent taxes and sold at public
29 auction, the state shall have a prior lien on the proceeds of sale over
30 and above the amount necessary to satisfy the county's delinquent tax
31 judgment. The county treasurer, in case the proceeds of sale exceed
32 the amount of the delinquent tax judgment, shall immediately remit to
33 the department the amount of the outstanding forest protection
34 assessments.

35 ~~((+7+))~~ (8) All nonfederal public bodies owning or administering
36 forest land included in a forest protection zone shall pay the forest
37 protection assessments provided in this section and the special forest
38 fire suppression account assessments under RCW 76.04.630. The forest
39 protection assessments and special forest fire suppression account

1 assessments shall be payable by nonfederal public bodies from available
2 funds within thirty days following receipt of the written notice from
3 the department which is given after October 1st of the year in which
4 the protection was provided. Unpaid assessments shall not be a lien
5 against the nonfederal publicly owned land but shall constitute a debt
6 by the nonfederal public body to the department and shall be subject to
7 interest charges at the legal rate.

8 (~~(8)~~) (9) A public body, having failed to previously pay the
9 forest protection assessments required of it by this section, which
10 fails to suppress a fire on or originating from forest lands owned or
11 administered by it, shall be liable for the costs of suppression
12 incurred by the department or its agent and shall not be entitled to
13 reimbursement of costs incurred by the public body in the suppression
14 activities.

15 (~~(9)~~) (10) The department may adopt rules to implement this
16 section, including, but not limited to, rules on levying and collecting
17 forest protection assessments."

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