

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 5619

56th Legislature
1999 Regular Session

Passed by the Senate April 21, 1999
YEAS 44 NAYS 0

President of the Senate

Passed by the House April 9, 1999
YEAS 92 NAYS 0

**Speaker of the
House of Representatives**

**Speaker of the
House of Representatives**

Approved

Governor of the State of Washington

CERTIFICATE

I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5619** as passed by the Senate and the House of Representatives on the dates hereon set forth.

Secretary

FILED

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 5619

AS AMENDED BY THE HOUSE

Passed Legislature - 1999 Regular Session

State of Washington 56th Legislature 1999 Regular Session

By Senate Committee on Natural Resources, Parks & Recreation
(originally sponsored by Senator Jacobsen; by request of Office of
Financial Management)

Read first time 03/02/99.

1 AN ACT Relating to forest fire protection assessment; and amending
2 RCW 76.04.610.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 76.04.610 and 1993 c 36 s 1 are each amended to read
5 as follows:

6 (1) If any owner of forest land within a forest protection zone
7 neglects or fails to provide adequate fire protection as required by
8 RCW 76.04.600, the department shall provide such protection and shall
9 annually impose the following assessments on each parcel of such land:
10 (a) A flat fee assessment of fourteen dollars and fifty cents; and (b)
11 twenty-two cents on each acre exceeding fifty acres. Assessors may, at
12 their option, collect the assessment on tax exempt lands. If the
13 assessor elects not to collect the assessment, the department may bill
14 the landowner directly.

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

18 (a) If all the parcels together contain less than fifty acres, then
19 the refund is equal to the flat fee assessments paid, reduced by the

1 total of (i) fourteen dollars and (ii) the total of the amounts
2 retained by the county from such assessments under subsection ~~((+5+))~~
3 (6) of this section.

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

10 Applications for refunds shall be submitted to the department on a
11 form prescribed by the department and in the same year in which the
12 assessments were paid. The department may not provide refunds to
13 applicants who do not provide verification that all assessments and
14 property taxes on the property have been paid. Applications may be
15 made by mail.

16 (3) In addition to the procedures under subsection (2) of this
17 section, property owners with parcels in a county subject to a forest
18 fire protection assessment may apply to the department on an
19 application listing the parcels owned. Property owners with the
20 following number of parcels may apply to the department in the year
21 indicated:

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

28 There shall be one application per county. The department shall
29 compute the correct assessment and allocate one parcel to use to
30 collect the assessment. The county shall then only bill the forest
31 fire protection assessment on the one identified parcel. The landowner
32 is responsible for notifying the department of any changes in parcel
33 ownership.

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

1 (~~(4)~~) (5) For the purpose of this chapter, the department may
2 divide the forest lands of the state, or any part thereof, into
3 districts, for fire protection and assessment purposes, may classify
4 lands according to the character of timber prevailing, and the fire
5 hazard existing, and place unprotected lands under the administration
6 of the proper district. Amounts paid or contracted to be paid by the
7 department for protection of forest lands from funds at its disposal
8 shall be a lien upon the property protected, unless reimbursed by the
9 owner within ten days after October 1st of the year in which they were
10 incurred. The department shall be prepared to make statement thereof,
11 upon request, to a forest owner whose own protection has not been
12 previously approved as to its adequacy, the department shall report the
13 same to the assessor of the county in which the property is situated.
14 The assessor shall extend the amounts upon the tax rolls covering the
15 property, and upon authorization from the department shall levy the
16 forest protection assessment against the amounts of unimproved land as
17 shown in each ownership on the county assessor's records. The assessor
18 may then segregate on the records to provide that the improved land and
19 improvements thereon carry the millage levy designed to support the
20 rural fire protection districts as provided for in RCW 52.16.170.

21 (~~(5)~~) (6) The amounts assessed shall be collected at the time, in
22 the same manner, by the same procedure, and with the same penalties
23 attached that general state and county taxes on the same property are
24 collected, except that errors in assessments may be corrected at any
25 time by the department certifying them to the treasurer of the county
26 in which the land involved is situated. Assessments shall be known and
27 designated as assessments of the year in which the amounts became
28 reimbursable. Upon the collection of assessments the county treasurer
29 shall place fifty cents of the total assessments paid on a parcel for
30 fire protection into the county current expense fund to defray the
31 costs of listing, billing, and collecting these assessments. The
32 treasurer shall then transmit the balance to the department.
33 Collections shall be applied against expenses incurred in carrying out
34 the provisions of this section, including necessary and reasonable
35 administrative costs incurred by the department in the enforcement of
36 these provisions. The department may also expend sums collected from
37 owners of forest lands or received from any other source for necessary
38 administrative costs in connection with the enforcement of RCW
39 76.04.660.

1 (~~(6)~~) (7) When land against which forest protection assessments
2 are outstanding is acquired for delinquent taxes and sold at public
3 auction, the state shall have a prior lien on the proceeds of sale over
4 and above the amount necessary to satisfy the county's delinquent tax
5 judgment. The county treasurer, in case the proceeds of sale exceed
6 the amount of the delinquent tax judgment, shall immediately remit to
7 the department the amount of the outstanding forest protection
8 assessments.

9 (~~(7)~~) (8) All nonfederal public bodies owning or administering
10 forest land included in a forest protection zone shall pay the forest
11 protection assessments provided in this section and the special forest
12 fire suppression account assessments under RCW 76.04.630. The forest
13 protection assessments and special forest fire suppression account
14 assessments shall be payable by nonfederal public bodies from available
15 funds within thirty days following receipt of the written notice from
16 the department which is given after October 1st of the year in which
17 the protection was provided. Unpaid assessments shall not be a lien
18 against the nonfederal publicly owned land but shall constitute a debt
19 by the nonfederal public body to the department and shall be subject to
20 interest charges at the legal rate.

21 (~~(8)~~) (9) A public body, having failed to previously pay the
22 forest protection assessments required of it by this section, which
23 fails to suppress a fire on or originating from forest lands owned or
24 administered by it, shall be liable for the costs of suppression
25 incurred by the department or its agent and shall not be entitled to
26 reimbursement of costs incurred by the public body in the suppression
27 activities.

28 (~~(9)~~) (10) The department may adopt rules to implement this
29 section, including, but not limited to, rules on levying and collecting
30 forest protection assessments.

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