
SENATE BILL 6825

State of Washington 57th Legislature

2002 Regular Session

By Senators Benton, Haugen, Rasmussen and Spanel

Read first time 03/04/2002. Referred to Committee on Natural Resources, Parks & Shorelines.

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

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

4 **Sec. 1.** RCW 76.04.610 and 2001 c 279 s 2 are each amended to read
5 as follows:

6 (1) A person who owns more than one parcel may elect to pay one
7 assessment directly to the department in lieu of the procedures set out
8 under subsections (2) through (10) of this section.

9 (2) 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-five cents on each acre exceeding fifty acres. Assessors may,
15 at 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.

1 (~~(2)~~) (3) An owner who has paid assessments on two or more
2 parcels, each containing fewer than fifty acres and each within the
3 same county, may obtain the following refund:

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

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

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

21 In addition to the procedures under this subsection, property
22 owners with multiple parcels in a single county who qualify for a
23 refund under this section may apply to the department on an application
24 listing all the parcels owned in order to have the assessment computed
25 on all parcels but billed to a single parcel. Property owners with the
26 following number of parcels may apply to the department in the year
27 indicated:

28 Year	Number of Parcels
29 2002	10 or more parcels
30 2003	8 or more parcels
31 2004	6 or more parcels
32 2005	4 or more parcels
33 2006 and thereafter	2 or more parcels

34 The department must compute the correct assessment and allocate one
35 parcel in the county to use to collect the assessment. The county must
36 then bill the forest fire protection assessment on that one allocated
37 identified parcel. The landowner is responsible for notifying the
38 department of any changes in parcel ownership.

1 (~~(3)~~) (4) Beginning January 1, 1991, under the administration and
2 at the discretion of the department up to two hundred thousand dollars
3 per year of this assessment shall be used in support of those rural
4 fire districts assisting the department in fire protection services on
5 forest lands.

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

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

1 administrative costs incurred by the department in the enforcement of
2 these provisions. The department may also expend sums collected from
3 owners of forest lands or received from any other source for necessary
4 administrative costs in connection with the enforcement of RCW
5 76.04.660.

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

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

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

32 ~~((+9))~~ (10) The department may adopt rules to implement this
33 section, including, but not limited to, rules on levying and collecting
34 forest protection assessments.

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