
SUBSTITUTE SENATE BILL 6082

State of Washington

61st Legislature

2009 Regular Session

By Senate Ways & Means (originally sponsored by Senators Pridemore, Tom, and Shin)

READ FIRST TIME 03/25/09.

1 AN ACT Relating to forest fire protection assessment refunds;
2 amending RCW 76.04.610; adding a new section to chapter 76.04 RCW;
3 creating a new section; providing an effective date; and providing an
4 expiration date.

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

6 **Sec. 1.** RCW 76.04.610 and 2007 c 110 s 1 are each amended to read
7 as follows:

8 (1)(a) If any owner of forest land within a forest protection zone
9 neglects or fails to provide adequate fire protection as required by
10 RCW 76.04.600, the department shall provide such protection and shall
11 annually impose the following assessments on each parcel of such land:
12 (i) A flat fee assessment of seventeen dollars and fifty cents; and
13 (ii) twenty-seven cents on each acre exceeding fifty acres.

14 (b) Assessors may, at their option, collect the assessment on tax
15 exempt lands. If the assessor elects not to collect the assessment,
16 the department may bill the landowner directly.

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

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

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

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

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

Year	Number of Parcels
2002	10 or more parcels
2003	8 or more parcels
2004 and thereafter	6 or more parcels

24 ~~The department must compute the correct assessment and allocate one~~
25 ~~parcel in the county to use to collect the assessment. The county must~~
26 ~~then bill the forest fire protection assessment on that one allocated~~
27 ~~identified parcel. The landowner is responsible for notifying the~~
28 ~~department of any changes in parcel ownership.~~

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

1 (~~(+4)~~) (3) 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)~~) (4) 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

1 administrative costs in connection with the enforcement of RCW
2 76.04.660.

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

11 ~~((+7))~~ (6) All nonfederal public bodies owning or administering
12 forest land included in a forest protection zone shall pay the forest
13 protection assessments provided in this section and the special forest
14 fire suppression account assessments under RCW 76.04.630. The forest
15 protection assessments and special forest fire suppression account
16 assessments shall be payable by nonfederal public bodies from available
17 funds within thirty days following receipt of the written notice from
18 the department which is given after October 1st of the year in which
19 the protection was provided. Unpaid assessments are not a lien against
20 the nonfederal publicly owned land but shall constitute a debt by the
21 nonfederal public body to the department and are subject to interest
22 charges at the legal rate.

23 ~~((+8))~~ (7) A public body, having failed to previously pay the
24 forest protection assessments required of it by this section, which
25 fails to suppress a fire on or originating from forest lands owned or
26 administered by it, is liable for the costs of suppression incurred by
27 the department or its agent and is not entitled to reimbursement of
28 costs incurred by the public body in the suppression activities.

29 ~~((+9))~~ (8) The department may adopt rules to implement this
30 section, including, but not limited to, rules on levying and collecting
31 forest protection assessments.

32 NEW SECTION. **Sec. 2.** (1) Within available funds, the department
33 of natural resources is directed to develop a revised forest fire
34 protection assessment rate structure as recommended by the 2008 forest
35 fire protection and prevention work group. To achieve the same value
36 of assessment collection derived under the current rate structure, the
37 department of natural resources shall consider reducing the rate paid

1 by owners of unimproved parcels while adding a surcharge or applying a
2 higher rate to parcels that include improvements such as homes and
3 other structures.

4 (2) The department of natural resources shall develop a definition
5 of the term "improvement" as used for the purposes of the forest fire
6 protection assessment rate structure.

7 (3) The department of natural resources shall issue a report of
8 recommendations in the form of draft legislation to the appropriate
9 committees of the legislature by October 31, 2009.

10 (4) This section expires December 31, 2009.

11 NEW SECTION. **Sec. 3.** A new section is added to chapter 76.04 RCW
12 to read as follows:

13 The establishment of a higher assessment rate or a surcharge for
14 parcels that include improvements is not intended to change or expand
15 the duties of the department as stated in RCW 76.04.015.

16 NEW SECTION. **Sec. 4.** This act takes effect August 1, 2009.

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