
HOUSE BILL 1451

State of Washington

53rd Legislature

1993 Regular Session

By Representative Pruitt; by request of Office of Financial Management

Read first time 01/27/93. Referred to Committee on Natural Resources & Parks.

1 AN ACT Relating to forest fire protection assessments; amending RCW
2 76.04.610; and declaring an emergency.

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

4 **Sec. 1.** RCW 76.04.610 and 1989 c 362 s 1 are each amended to read
5 as follows:

6 (1) If any owner of forest land within a forest protection zone, or
7 any owner of forest land located where fire protection responsibility
8 has not been mutually agreed upon as provided in RCW 76.04.165(2),
9 neglects or fails to provide adequate fire protection as required by
10 RCW 76.04.600, the department shall provide such protection,
11 notwithstanding the provisions of RCW 76.04.630, at a cost to the owner
12 of not to exceed (~~twenty-two~~) thirty-three cents an acre per year for
13 assessments levied after December 31, 1989: PROVIDED, That there shall
14 be no assessment on any parcel of privately owned lands of less than
15 two acres. Assessors may, at their option, collect the assessment on
16 any tax exempt lands less than ten acres. If the assessor elects not
17 to collect the assessment, the department may bill the landowner
18 directly. The minimum assessment for any ownership parcel subject to
19 the assessment shall be ten dollars for assessments levied in

1 collection year 1990 and ((fourteen)) twenty-seven dollars for each
2 year thereafter.

3 (2) An owner of two or more parcels per county, each containing
4 less than fifty acres, may obtain a refund of the assessments paid on
5 all such parcels over one by applying therefor within the year the
6 assessment was due to the department, in such form as the department
7 may require. Verification that all assessments and property taxes on
8 the property have been paid shall be provided to the department by the
9 owner. If the total acreage of the parcels exceeds fifty acres, the
10 per-acre rate shall apply and the refund shall be computed accordingly.
11 Application for the refund may be made by mail.

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

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

37 (5) The amounts assessed shall be collected at the time, in the
38 same manner, by the same procedure, and with the same penalties
39 attached that general state and county taxes on the same property are

1 collected, except that errors in assessments may be corrected at any
2 time by the department certifying them to the treasurer of the county
3 in which the land involved is situated. Assessments shall be known and
4 designated as assessments of the year in which the amounts became
5 reimbursable. Upon the collection of such assessments the county
6 treasurer shall transmit them to the department. Collections shall be
7 applied against expenses incurred in carrying out the provisions of
8 this section, including necessary and reasonable administrative costs
9 incurred by the department in the enforcement of these provisions. The
10 department may also expend any sums collected from owners of forest
11 lands or received from any other source for necessary administrative
12 costs in connection with the enforcement of RCW 76.04.660.

13 (6) When land against which forest protection assessments are
14 outstanding is acquired for delinquent taxes and sold at public
15 auction, the state shall have a prior lien on the proceeds of sale over
16 and above the amount necessary to satisfy the county's delinquent tax
17 judgment. The county treasurer, in case the proceeds of sale exceed
18 the amount of the delinquent tax judgment, shall forthwith remit to the
19 department the amount of the outstanding forest protection assessments.

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

32 (8) A public body, having failed to previously pay the forest
33 protection assessments required of it by this section, which fails to
34 suppress a fire on or originating from forest lands owned or
35 administered by it, shall be liable for the costs of suppression
36 incurred by the department or its agent and shall not be entitled to
37 reimbursement of any costs incurred by the public body in the
38 suppression activities.

1 (9) The department may adopt rules to implement this section,
2 including, but not limited to, rules on levying and collecting forest
3 protection assessments.

4 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
5 preservation of the public peace, health, or safety, or support of the
6 state government and its existing public institutions, and shall take
7 effect immediately.

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