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SENATE BILL 5619

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State of Washington

56th Legislature

1999 Regular Session

By Senator Jacobsen; by request of Office of Financial Management

Read first time 01/29/1999. Referred to Committee on Natural Resources, Parks & Recreation.

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 minimum assessments on each parcel of  
10 such land: (a) A flat fee assessment of (~~fourteen~~) sixteen dollars  
11 and fifty cents; and (b) (~~twenty-two~~) twenty-five cents on each acre  
12 exceeding fifty acres. Assessors may, at their option, collect the  
13 assessment on tax exempt lands. If the assessor elects not to collect  
14 the assessment, the department may bill the landowner directly.

15 (2) The department shall adopt the forest fire protection  
16 assessment in rule and shall adjust the amount of the forest fire  
17 protection assessment every two years, beginning in the fiscal year  
18 ending June 30, 2001, such that seventy-five percent of the cost of

1 providing such protection is collected from the forest fire protection  
2 assessment.

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

6 (a) If all the parcels together contain less than fifty acres, then  
7 the refund is equal to the flat fee assessments paid, reduced by the  
8 total of (i) (~~fourteen~~) sixteen dollars or the adjusted flat fee  
9 adopted by the department under subsection (2) of this section and (ii)  
10 the total of the amounts retained by the county from such assessments  
11 under subsection (~~(+5)~~) (6) of this section.

12 (b) If all the parcels together contain fifty or more acres, then  
13 the refund is equal to the flat fee assessments paid, reduced by the  
14 total of (i) (~~fourteen~~) sixteen dollars or the adjusted flat fee  
15 adopted by the department under subsection (2) of this section, (ii)  
16 (~~twenty-two~~) twenty-five cents or the adjusted per acre fee adopted  
17 by the department under subsection (2) of this section for each acre  
18 exceeding fifty acres, and (iii) the total of the amounts retained by  
19 the county from such assessments under subsection (~~(+5)~~) (6) of this  
20 section.

21 Applications for refunds shall be submitted to the department on a  
22 form prescribed by the department and in the same year in which the  
23 assessments were paid. The department may not provide refunds to  
24 applicants who do not provide verification that all assessments and  
25 property taxes on the property have been paid. Applications may be  
26 made by mail.

27 (~~(+3)~~) (4) Beginning January 1, 1991, under the administration and  
28 at the discretion of the department up to two hundred thousand dollars  
29 per year of this assessment shall be used in support of those rural  
30 fire districts assisting the department in fire protection services on  
31 forest lands.

32 (~~(+4)~~) (5) For the purpose of this chapter, the department may  
33 divide the forest lands of the state, or any part thereof, into  
34 districts, for fire protection and assessment purposes, may classify  
35 lands according to the character of timber prevailing, and the fire  
36 hazard existing, and place unprotected lands under the administration  
37 of the proper district. Amounts paid or contracted to be paid by the  
38 department for protection of forest lands from funds at its disposal  
39 shall be a lien upon the property protected, unless reimbursed by the

1 owner within ten days after October 1st of the year in which they were  
2 incurred. The department shall be prepared to make statement thereof,  
3 upon request, to a forest owner whose own protection has not been  
4 previously approved as to its adequacy, the department shall report the  
5 same to the assessor of the county in which the property is situated.  
6 The assessor shall extend the amounts upon the tax rolls covering the  
7 property, and upon authorization from the department shall levy the  
8 forest protection assessment against the amounts of unimproved land as  
9 shown in each ownership on the county assessor's records. The assessor  
10 may then segregate on the records to provide that the improved land and  
11 improvements thereon carry the millage levy designed to support the  
12 rural fire protection districts as provided for in RCW 52.16.170.

13 ~~((+5))~~ (6) The amounts assessed shall be collected at the time, in  
14 the same manner, by the same procedure, and with the same penalties  
15 attached that general state and county taxes on the same property are  
16 collected, except that errors in assessments may be corrected at any  
17 time by the department certifying them to the treasurer of the county  
18 in which the land involved is situated. Assessments shall be known and  
19 designated as assessments of the year in which the amounts became  
20 reimbursable. Upon the collection of assessments the county treasurer  
21 shall place fifty cents of the total assessments paid on a parcel for  
22 fire protection into the county current expense fund to defray the  
23 costs of listing, billing, and collecting these assessments. The  
24 treasurer shall then transmit the balance to the department.  
25 Collections shall be applied against expenses incurred in carrying out  
26 the provisions of this section, including necessary and reasonable  
27 administrative costs incurred by the department in the enforcement of  
28 these provisions. The department may also expend sums collected from  
29 owners of forest lands or received from any other source for necessary  
30 administrative costs in connection with the enforcement of RCW  
31 76.04.660.

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

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

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

20       (~~(9)~~) (10) The department may adopt rules to implement this  
21 section, including, but not limited to, rules on levying and collecting  
22 forest protection assessments.

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