
SENATE BILL 6403

State of Washington 59th Legislature 2006 Regular Session

By Senators Doumit, Jacobsen, Regala and Rockefeller

Read first time 01/12/2006. Referred to Committee on Natural Resources, Ocean & Recreation.

1 AN ACT Relating to forest fire protection assessments; and amending
2 RCW 76.04.610 and 76.04.016.

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

4 **Sec. 1.** RCW 76.04.610 and 2004 c 216 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-five cents on each acre exceeding fifty acres. Assessors may,
12 at 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-five 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 In addition to the procedures under this subsection, property
17 owners with multiple parcels in a single county who qualify for a
18 refund under this section may apply to the department on an application
19 listing all the parcels owned in order to have the assessment computed
20 on all parcels but billed to a single parcel. Property owners with the
21 following number of parcels may apply to the department in the year
22 indicated:

23	Year	Number of Parcels
24	2002	10 or more parcels
25	2003	8 or more parcels
26	2004 and thereafter	6 or more parcels

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

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

37 (4)(a) For a parcel of forest land subject to assessment under
38 subsection (1) of this section, the department shall annually impose a

1 supplemental forest fire protection assessment on the owner of such a
2 parcel where that parcel contains a structure and lies outside the
3 boundaries of a fire protection district. The supplemental assessment
4 must be based on the assessed value of that parcel. The rate of the
5 supplemental assessment is equal to one-half of the average regular
6 local fire protection district tax rate levied in that tax year by all
7 fire protection districts in the county in which the parcel is located.

8 (b) The department shall annually distribute one-half of all moneys
9 received from the supplemental assessment to counties and fire
10 protection districts for projects to improve the local infrastructure
11 supporting fire protection and suppression activities on forest lands.
12 The remainder of the moneys received by the department must be used in
13 accordance with subsection (1) of this section.

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

34 ~~((+5))~~ (6) The amounts assessed under this section shall be
35 collected at the time, in the same manner, by the same procedure, and
36 with the same penalties attached that general state and county taxes on
37 the same property are collected, except that errors in assessments may
38 be corrected at any time by the department certifying them to the

1 treasurer of the county in which the land involved is situated.
2 Assessments shall be known and designated as assessments of the year in
3 which the amounts became reimbursable. Upon the collection of
4 assessments the county treasurer shall place fifty cents of the total
5 assessments paid on a parcel for fire protection into the county
6 current expense fund to defray the costs of listing, billing, and
7 collecting these assessments. The treasurer shall then transmit the
8 balance to the department. Collections shall be applied against
9 expenses incurred in carrying out the provisions of this section,
10 including necessary and reasonable administrative costs incurred by the
11 department in the enforcement of these provisions. The department may
12 also expend sums collected from owners of forest lands or received from
13 any other source for necessary administrative costs in connection with
14 the enforcement of RCW 76.04.660.

15 ~~((+6))~~ (7) When land against which forest protection assessments
16 or supplemental forest protection assessments are outstanding is
17 acquired for delinquent taxes and sold at public auction, the state
18 shall have a prior lien on the proceeds of sale over and above the
19 amount necessary to satisfy the county's delinquent tax judgment. The
20 county treasurer, in case the proceeds of sale exceed the amount of the
21 delinquent tax judgment, shall immediately remit to the department the
22 amount of the outstanding forest protection assessments.

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

35 ~~((+8))~~ (9) A public body, having failed to previously pay the
36 forest protection assessments required of it by this section, which
37 fails to suppress a fire on or originating from forest lands owned or

1 administered by it, is liable for the costs of suppression incurred by
2 the department or its agent and is not entitled to reimbursement of
3 costs incurred by the public body in the suppression activities.

4 ~~((9))~~ (10) The department may adopt rules to implement this
5 section, including, but not limited to, rules on levying and collecting
6 forest protection assessments.

7 **Sec. 2.** RCW 76.04.016 and 1993 c 196 s 1 are each amended to read
8 as follows:

9 The department when acting, in good faith, in its statutory
10 capacity as a fire prevention and suppression agency, is carrying out
11 duties owed to the public in general and not to any individual person
12 or class of persons separate and apart from the public. Nothing
13 contained in this title, including but not limited to any provision
14 dealing with payment or collection of any forest protection or fire
15 suppression assessments under this chapter, may be construed to: (1)
16 Evidence a legislative intent that the duty to prevent and suppress
17 forest fires is owed to any individual person or class of persons
18 separate and apart from the public in general; or (2) evidence a
19 legislative intent that the department owes a duty to protect any
20 structure from fire. This section does not alter the department's
21 duties and responsibilities as a landowner.

--- END ---