

**WAC 332-24-600 Forest fire protection and special forest fire suppression account minimum assessment refund procedure.** This section implements the provisions of RCW 76.04.610 and 76.04.630, which provides that an owner of forest land owning two or more parcels, each containing less than fifty acres in a county, may obtain a refund of the assessments paid on all such parcels over one.

(1) The forest landowner must:

(a) Obtain a forest protection assessment refund form from any department or county treasurer office;

(b) Complete refund form per instructions on form;

(c) Pay taxes and assessments to county treasurer and obtain treasurer's signature on refund form to verify assessments have been paid in full;

(d) Mail refund form before December 31 of the year the assessments are due to: Department of Natural Resources, Fire Control Division, Olympia, WA 98504.

(2) The department's fire control division will complete the refund due the landowner and process for payment through the department's financial services' division. The financial services' division will prepare the refund check and send the check and a copy of the refund form to the landowner.

[Statutory Authority: RCW 76.04.015. WSR 91-20-060 (Order 583), § 332-24-600, filed 9/24/91, effective 10/16/91; WSR 87-11-005 (Order 504), § 332-24-600, filed 5/8/87.]