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**SUBSTITUTE SENATE BILL 5463**

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**State of Washington**

**60th Legislature**

**2007 Regular Session**

**By** Senate Committee on Natural Resources, Ocean & Recreation  
(originally sponsored by Senators Jacobsen, Rockefeller, Morton, Shin  
and Rasmussen; by request of Department of Natural Resources)

READ FIRST TIME 02/16/07.

1 AN ACT Relating to forest fire protection assessments; 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 2004 c 216 s 1 are each amended to read  
5 as follows:

6 (1)(a) 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)) (i) A flat fee assessment of ((fourteen)) seventeen dollars and  
11 fifty cents; and ((b) twenty five) (ii) twenty-seven cents on each  
12 acre exceeding fifty acres.

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

16 (2) An owner who has paid assessments on two or more parcels, each  
17 containing fewer than fifty acres and each within the same county, may  
18 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) (~~fourteen~~) seventeen dollars and (ii) the total of the  
4 amounts retained by the county from such assessments under subsection  
5 (5) of 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) (~~fourteen~~) seventeen dollars, (ii) (~~twenty-five~~)  
9 twenty-seven cents for each acre exceeding fifty acres, and (iii) the  
10 total of the amounts retained by the county from such assessments under  
11 subsection (5) of this section.

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

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

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

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

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

1           (4) For the purpose of this chapter, the department may divide the  
2 forest lands of the state, or any part thereof, into districts, for  
3 fire protection and assessment purposes, may classify lands according  
4 to the character of timber prevailing, and the fire hazard existing,  
5 and place unprotected lands under the administration of the proper  
6 district. Amounts paid or contracted to be paid by the department for  
7 protection of forest lands from funds at its disposal shall be a lien  
8 upon the property protected, unless reimbursed by the owner within ten  
9 days after October 1st of the year in which they were incurred. The  
10 department shall be prepared to make statement thereof, upon request,  
11 to a forest owner whose own protection has not been previously approved  
12 as to its adequacy, the department shall report the same to the  
13 assessor of the county in which the property is situated. The assessor  
14 shall extend the amounts upon the tax rolls covering the property, and  
15 upon authorization from the department shall levy the forest protection  
16 assessment against the amounts of unimproved land as shown in each  
17 ownership on the county assessor's records. The assessor may then  
18 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) The amounts assessed shall be collected at the time, in the  
22 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) When land against which forest protection assessments are  
4 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) All nonfederal public bodies owning or administering forest  
12 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) A public body, having failed to previously pay the forest  
24 protection assessments required of it by this section, which fails to  
25 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) The department may adopt rules to implement this section,  
30 including, but not limited to, rules on levying and collecting forest  
31 protection assessments.

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