
SENATE BILL 5463

State of Washington

60th Legislature

2007 Regular Session

By Senators Jacobsen, Rockefeller, Morton, Shin and Rasmussen; by request of Department of Natural Resources

Read first time 01/19/2007. Referred to Committee on Natural Resources, Ocean & Recreation.

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 (c) In order to maintain the equitable share of fire protection
17 costs as set forth in RCW 76.04.167(1)(e), the department may, with the
18 advice of the forest fire advisory board, increase the fees in (a) of
19 this subsection provided that the increase not exceed the cumulative

1 amount of the implicit price deflator since the effective date of this
2 section, or the date of any increase imposed thereafter, whichever
3 comes later.

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

7 (a) If all the parcels together contain less than fifty acres, then
8 the refund is equal to the flat fee assessments paid, reduced by the
9 total of (i) (~~fourteen~~) seventeen dollars and (ii) the total of the
10 amounts retained by the county from such assessments under subsection
11 (5) 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~~) seventeen dollars, (ii) (~~twenty-five~~)
15 twenty-seven cents for each acre exceeding fifty acres, and (iii) the
16 total of the amounts retained by the county from such assessments under
17 subsection (5) of this section.

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

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

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

35 The department must compute the correct assessment and allocate one
36 parcel in the county to use to collect the assessment. The county must
37 then bill the forest fire protection assessment on that one allocated

1 identified parcel. The landowner is responsible for notifying the
2 department of any changes in parcel ownership.

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

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

28 (5) The amounts assessed shall be collected at the time, in the
29 same manner, by the same procedure, and with the same penalties
30 attached that general state and county taxes on the same property are
31 collected, except that errors in assessments may be corrected at any
32 time by the department certifying them to the treasurer of the county
33 in which the land involved is situated. Assessments shall be known and
34 designated as assessments of the year in which the amounts became
35 reimbursable. Upon the collection of assessments the county treasurer
36 shall place fifty cents of the total assessments paid on a parcel for
37 fire protection into the county current expense fund to defray the
38 costs of listing, billing, and collecting these assessments. The

1 treasurer shall then transmit the balance to the department.
2 Collections shall be applied against expenses incurred in carrying out
3 the provisions of this section, including necessary and reasonable
4 administrative costs incurred by the department in the enforcement of
5 these provisions. The department may also expend sums collected from
6 owners of forest lands or received from any other source for necessary
7 administrative costs in connection with the enforcement of RCW
8 76.04.660.

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

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

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

35 (9) The department may adopt rules to implement this section,
36 including, but not limited to, rules on levying and collecting forest

1 protection assessments.

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