
SENATE BILL 5499

State of Washington

57th Legislature

2001 Regular Session

By Senators Jacobsen and Oke; by request of Office of Financial Management

Read first time 01/24/2001. Referred to Committee on Natural Resources, Parks & Shorelines.

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

15 (2) ~~((An owner who has paid assessments on two or more parcels,
16 each containing fewer than fifty acres and each within the same county,
17 may 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) of
3 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 two 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) of this section.

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

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

20 ((4)) (3) For the purpose of this chapter, the department may
21 divide the forest lands of the state, or any part thereof, into
22 districts, for fire protection and assessment purposes, may classify
23 lands according to the character of timber prevailing, and the fire
24 hazard existing, and place unprotected lands under the administration
25 of the proper district. Amounts paid or contracted to be paid by the
26 department for protection of forest lands from funds at its disposal
27 shall be a lien upon the property protected, unless reimbursed by the
28 owner within ten days after October 1st of the year in which they were
29 incurred. The department shall be prepared to make statement thereof,
30 upon request, to a forest owner whose own protection has not been
31 previously approved as to its adequacy, the department shall report the
32 same to the assessor of the county in which the property is situated.
33 The assessor shall extend the amounts upon the tax rolls covering the
34 property, and upon authorization from the department shall levy the
35 forest protection assessment against the amounts of unimproved land as
36 shown in each ownership on the county assessor's records. The assessor
37 may then segregate on the records to provide that the improved land and
38 improvements thereon carry the millage levy designed to support the
39 rural fire protection districts as provided for in RCW 52.16.170.

1 (~~(5)~~) (4) The amounts assessed shall be collected at the time, in
2 the same manner, by the same procedure, and with the same penalties
3 attached that general state and county taxes on the same property are
4 collected, except that errors in assessments may be corrected at any
5 time by the department certifying them to the treasurer of the county
6 in which the land involved is situated. Assessments shall be known and
7 designated as assessments of the year in which the amounts became
8 reimbursable. Upon the collection of assessments the county treasurer
9 shall place fifty cents of the total assessments paid on a parcel for
10 fire protection into the county current expense fund to defray the
11 costs of listing, billing, and collecting these assessments. The
12 treasurer shall then transmit the balance to the department.
13 Collections shall be applied against expenses incurred in carrying out
14 the provisions of this section, including necessary and reasonable
15 administrative costs incurred by the department in the enforcement of
16 these provisions. The department may also expend sums collected from
17 owners of forest lands or received from any other source for necessary
18 administrative costs in connection with the enforcement of RCW
19 76.04.660.

20 (~~(6)~~) (5) When land against which forest protection assessments
21 are outstanding is acquired for delinquent taxes and sold at public
22 auction, the state shall have a prior lien on the proceeds of sale over
23 and above the amount necessary to satisfy the county's delinquent tax
24 judgment. The county treasurer, in case the proceeds of sale exceed
25 the amount of the delinquent tax judgment, shall immediately remit to
26 the department the amount of the outstanding forest protection
27 assessments.

28 (~~(7)~~) (6) All nonfederal public bodies owning or administering
29 forest land included in a forest protection zone shall pay the forest
30 protection assessments provided in this section and the special forest
31 fire suppression account assessments under RCW 76.04.630. The forest
32 protection assessments and special forest fire suppression account
33 assessments shall be payable by nonfederal public bodies from available
34 funds within thirty days following receipt of the written notice from
35 the department which is given after October 1st of the year in which
36 the protection was provided. Unpaid assessments shall not be a lien
37 against the nonfederal publicly owned land but shall constitute a debt
38 by the nonfederal public body to the department and shall be subject to
39 interest charges at the legal rate.

1 (~~(8)~~) (7) A public body, having failed to previously pay the
2 forest protection assessments required of it by this section, which
3 fails to suppress a fire on or originating from forest lands owned or
4 administered by it, shall be liable for the costs of suppression
5 incurred by the department or its agent and shall not be entitled to
6 reimbursement of costs incurred by the public body in the suppression
7 activities.

8 (~~(9)~~) (8) The department may adopt rules to implement this
9 section, including, but not limited to, rules on levying and collecting
10 forest protection assessments.

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