

FINAL BILL REPORT

ESHB 1320

Synopsis as Enacted

C 36 L 93

Brief Description: Modifying the forest fire protection assessment.

By House Committee on Natural Resources & Parks (originally sponsored by Representatives Pruitt and R. Johnson).

House Committee on Natural Resources & Parks
House Committee on Revenue
Senate Committee on Natural Resources
Senate Committee on Ways & Means

Background: The Department of Natural Resources (DNR) provides fire protection for much of the non-federal forest land in Washington. Most landowners of parcels receiving DNR fire protection pay an annual assessment of \$0.22 per acre, or a minimum assessment of \$14 per year. However, landowners of parcels of two acres or less receive DNR fire protection at no cost. The department estimates that there are some 430,000 of these small forest land parcels. Assessments for fire protection are deposited into the forest fire protection account. This account is not subject to legislative appropriation.

In addition to paying an assessment for fire protection, most forest landowners also pay into the landowner contingency forest fire suppression account. Moneys in this non-appropriated account are used to pay emergency fire suppression costs for fires caused by landowner operations. The department adjusts the assessment annually to maintain a fund balance of \$3 million dollars; by law, the assessment may not exceed \$0.15 per acre per year. Currently the assessment is \$0.01 to \$0.02 per acre per year. As with the fire protection assessment, forest landowners of parcels of two acres or less are not charged this assessment.

The forest fire protection assessments and the fire suppression assessments are collected by county assessors at the same time and in the same manner that property taxes are collected.

Summary: The exemption from the fire protection assessment is removed for forest landowners with parcels of two acres or less. Forest landowners with parcels of 50 acres or less will pay the minimum, flat fee assessment of \$14.50 per

year. Landowners with parcels greater than 50 acres will pay the flat fee assessment plus \$0.22 per acre for every acre over 50 acres. The department estimates that this change will generate approximately \$6 million per year. However, the department estimates that only \$3 million will be generated in the first year following the change because of the difficulty in clearly identifying all of the estimated 430,000 small parcels in time for the mailing of property taxes.

The exemption from paying into the fire suppression account is also removed for forest landowners with parcels of two acres or less. The department may establish a flat fee assessment for forest landowners with parcels of 50 acres or less. Landowners with parcels larger than 50 acres may be charged the flat fee assessment plus a per acre assessment for each acre over 50 acres. The department may adjust this assessment annually in order to maintain a fund balance of \$3 million.

Fifty cents is added to the current law minimum fee assessment of \$14.00 for forest fire protection. This \$0.50 per parcel is directed to the county collecting the assessment. The \$0.50 is to be used to defray the costs of listing, billing, and collecting the fire protection and fire suppression assessments.

Votes on Final Passage:

House	83	14
Senate	38	7

Effective: April 15, 1993