
SENATE BILL 5393

State of Washington

55th Legislature

1997 Regular Session

By Senators West and Spanel; by request of Office of Financial Management

Read first time 01/24/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to assessments for forest fire protection; amending
2 RCW 76.04.610; and declaring an emergency.

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~~) sixteen dollars and (~~fifty~~)
11 seventy-five cents; and (b) (~~twenty-two~~) twenty-five cents on each
12 acre exceeding fifty acres. Assessors may, at their option, collect
13 the assessment on tax exempt lands. If the assessor elects not to
14 collect the assessment, the department may bill the landowner directly.

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

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

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

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

1 improvements thereon carry the millage levy designed to support the
2 rural fire protection districts as provided for in RCW 52.16.170.

3 (5) The amounts assessed shall be collected at the time, in the
4 same manner, by the same procedure, and with the same penalties
5 attached that general state and county taxes on the same property are
6 collected, except that errors in assessments may be corrected at any
7 time by the department certifying them to the treasurer of the county
8 in which the land involved is situated. Assessments shall be known and
9 designated as assessments of the year in which the amounts became
10 reimbursable. Upon the collection of assessments the county treasurer
11 shall place fifty cents of the total assessments paid on a parcel for
12 fire protection into the county current expense fund to defray the
13 costs of listing, billing, and collecting these assessments. The
14 treasurer shall then transmit the balance to the department.
15 Collections shall be applied against expenses incurred in carrying out
16 the provisions of this section, including necessary and reasonable
17 administrative costs incurred by the department in the enforcement of
18 these provisions. The department may also expend sums collected from
19 owners of forest lands or received from any other source for necessary
20 administrative costs in connection with the enforcement of RCW
21 76.04.660.

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

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

1 by the nonfederal public body to the department and shall be subject to
2 interest charges at the legal rate.

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

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

13 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of the
15 state government and its existing public institutions, and takes effect
16 immediately.

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