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## SENATE BILL 5686

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State of Washington

55th Legislature

1997 Regular Session

By Senator Hargrove

Read first time 02/07/97. Referred to Committee on Natural Resources & Parks.

- AN ACT Relating to forest fire protection; amending RCW 76.04.610
- 2 and 76.04.630; 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, or
- 7 any owner of forest land located where fire protection responsibility
- 8 has not been mutually agreed upon as provided in RCW 76.04.165(2),
- 9 neglects or fails to provide adequate fire protection as required by
- 10 RCW 76.04.600, the department shall provide such protection ((and shall
- 11 annually impose the following assessments on each parcel of such land:
- 12 (a) A flat fee assessment of fourteen dollars and fifty cents; and (b)
- 13 twenty-two cents on each acre exceeding fifty acres)), notwithstanding
- 14 the provisions of RCW 76.04.630, at a cost to the owner of not to
- 15 <u>exceed twenty-two cents an acre per year for assessments levied after</u>
- 16 December 31, 1989: PROVIDED, That there shall be no assessment on any
- 17 parcel of privately owned lands of less than two acres. Assessors may,
- 18 at their option, collect the assessment on any tax exempt lands less
- 19 than ten acres. If the assessor elects not to collect the assessment,

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- 1 the department may bill the landowner directly. The minimum assessment
- 2 for any ownership parcel subject to the assessment shall be ten dollars
- 3 for assessments levied in collection year 1990 and fourteen dollars for
- 4 <u>each year thereafter</u>.
- 5 (2) An owner ((who has paid assessments on two or more parcels, 6 each containing fewer than fifty acres and each within the same county,
- 7 may obtain the following refund:
- 8 (a) If all the parcels together contain less than fifty acres, then
- 9 the refund is equal to the flat fee assessments paid, reduced by the
- 10 total of (i) fourteen dollars and (ii) the total of the amounts
- 11 retained by the county from such assessments under subsection (5) of
- 12 this section.
- (b) If all the parcels together contain fifty or more acres, then
- 14 the refund is equal to the flat fee assessments paid, reduced by the
- 15 total of (i) fourteen dollars, (ii) twenty-two cents for each acre
- 16 exceeding fifty acres, and (iii) the total of the amounts retained by
- 17 the county from such assessments under 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)) of two or more parcels per county, each containing less
- 24 than fifty acres, may obtain a refund of the assessments paid on all
- 25 such parcels over one by applying therefor within the year the
- 26 <u>assessment was due to the department</u>, in such form as the department
- 27 may require. Verification that all assessments and property taxes on
- 28 the property have been paid shall be provided to the department by the
- 29 owner. If the total acreage of the parcels exceeds fifty acres, the
- 30 per-acre rate shall apply and the refund shall be computed accordingly.
- 31 Application for the refund may be made by mail.
- 32 (3) Beginning January 1, 1991, under the administration and at the
- 33 discretion of the department up to two hundred thousand dollars per
- 34 year of this assessment shall be used in support of those rural fire
- 35 districts assisting the department in fire protection services on
- 36 forest lands.
- 37 (4) For the purpose of this chapter, the department may divide the
- 38 forest lands of the state, or any part thereof, into districts, for
- 39 fire protection and assessment purposes, may classify lands according

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to the character of timber prevailing, and the fire hazard existing, 1 and place unprotected lands under the administration of the proper 2 district. Any amounts paid or contracted to be paid by the department 3 4 for protection of forest lands from any funds at its disposal shall be a lien upon the property protected, unless reimbursed by the owner 5 within ten days after October 1st of the year in which they were 6 7 incurred. The department shall be prepared to make statement thereof, 8 upon request, to ((a)) any forest owner whose own protection has not 9 been previously approved as to its adequacy, the department shall 10 report the same to the assessor of the county in which the property is The assessor shall extend the amounts upon the tax rolls 11 12 covering the property, and upon authorization from the department shall 13 levy the forest protection assessment against the amounts of unimproved land as shown in each ownership on the county assessor's records. The 14 15 assessor may then segregate on the records to provide that the improved 16 land and improvements thereon carry the millage levy designed to 17 support the rural fire protection districts as provided for in RCW 52.16.170. 18

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

(6) When land against which forest protection assessments are outstanding is acquired for delinquent taxes and sold at public

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- auction, the state shall have a prior lien on the proceeds of sale over and above the amount necessary to satisfy the county's delinquent tax judgment. The county treasurer, in case the proceeds of sale exceed the amount of the delinquent tax judgment, shall ((immediately)) forthwith remit to the department the amount of the outstanding forest protection assessments.
- 7 (7) All nonfederal public bodies owning or administering forest land included in a forest protection zone shall pay the forest 8 9 protection assessments provided in this section and the special forest 10 fire suppression account assessments under RCW 76.04.630. protection assessments and special forest fire suppression account 11 assessments shall be payable by nonfederal public bodies from any 12 13 available funds within thirty days following receipt of the written notice from the department which is given after October 1st of the year 14 15 in which the protection was provided. Unpaid assessments shall not be a lien against the nonfederal publicly owned land but shall constitute 16 17 a debt by the nonfederal public body to the department and shall be subject to interest charges at the legal rate. 18
- 19 (8) A public body, having failed to previously pay the forest 20 protection assessments required of it by this section, which fails to 21 suppress a fire on or originating from forest lands owned or 22 administered by it, shall be liable for the costs of suppression 23 incurred by the department or its agent and shall not be entitled to 24 reimbursement of any costs incurred by the public body in the 25 suppression activities.
- 26 (9) The department may adopt rules to implement this section, 27 including, but not limited to, rules on levying and collecting forest 28 protection assessments.
- 29 **Sec. 2.** RCW 76.04.630 and 1993 c 36 s 2 are each amended to read 30 as follows:
- There is created a landowner contingency forest fire suppression account in the state treasury. Moneys in the account may be spent only as provided in this section. Disbursements from the account shall be on authorization of the commissioner of public lands or the commissioner's designee. The account is subject to the allotment procedure provided under chapter 43.88 RCW, but no appropriation is required for disbursements.

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The department may expend from this account ((the)) such amounts as 1 may be available and as it considers appropriate for the payment of 2 3 emergency fire costs resulting from a participating landowner fire. 4 The department may, when moneys are available from the landowner contingency forest fire suppression account, expend moneys for 5 summarily abating, isolating, or reducing an extreme fire hazard under 6 7 RCW 76.04.660. All moneys recovered as a result of the department's 8 actions, from the owner or person responsible, under RCW 76.04.660 9 shall be deposited in the landowner contingency forest fire suppression 10 account.

When a determination is made that the fire was started by other than a landowner operation, moneys expended from this account in the suppression of such fire shall be recovered from ((the)) such general fund appropriations as may be available for emergency fire suppression costs. The department shall deposit in the landowner contingency forest fire suppression account any moneys paid out of the account which are later recovered, less reasonable costs of recovery.

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This account shall be established and renewed ((by an annual special forest fire suppression account assessment paid by participating landowners at a rate to be established by the department. In establishing assessments, the department shall seek to establish and thereafter reestablish a balance in the account of three million dollars. The department may establish a flat fee assessment of no more than seven dollars and fifty cents for participating landowners owning parcels of fifty acres or less. For participating landowners owning parcels larger than fifty acres, the department may charge the flat fee assessment plus a per acre assessment for every acre over fifty acres. The per acre assessment established by the department may not exceed fifteen cents per acre per year)) by a special forest fire suppression account assessment paid by participating landowners at a rate to be established by the department, but not to exceed fifteen cents per acre per year for such period of years as may be necessary to establish and thereafter reestablish a balance in the account of three million dollars. The department may establish a minimum assessment for ownership parcels identified in RCW 76.04.610 as paying the minimum assessment. The maximum assessment for these parcels shall not exceed the fees levied on a thirty-acre parcel. There shall be no assessment on each parcel of privately owned lands of less than two acres. assessments may differ to equitably distribute the assessment based on

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emergency fire suppression cost experience necessitated by landowner operations. Amounts assessed for this account shall be a lien upon the forest lands with respect to which the assessment is made and may be collected as directed by the department in the same manner as forest protection assessments. Payment of emergency costs from this account shall in no way restrict the right of the department to recover costs pursuant to RCW 76.04.495 or other laws.

8 When the department determines that a forest fire was started in 9 the course of or as a result of a landowner operation, it shall notify the forest fire advisory board of the determination. The determination 10 shall be final, unless, within ninety days of the notification, the 11 forest fire advisory board or ((an)) any interested party serves a 12 request for a hearing before the department. 13 The hearing shall constitute an adjudicative proceeding under chapter 34.05 RCW, the 14 15 administrative procedure act, and ((an)) any appeal shall be in 16 accordance with RCW 34.05.510 through 34.05.598.

NEW SECTION. Sec. 3. This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately.

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