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SENATE BILL 6082

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State of Washington                      55th Legislature                      1997 Regular Session

By Senator Jacobsen; by request of Office of Financial Management

Read first time 03/15/97. 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,~~  
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.

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

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