
SUBSTITUTE SENATE BILL 5619

State of Washington

56th Legislature

1999 Regular Session

By Senate Committee on Natural Resources, Parks & Recreation
(originally sponsored by Senator Jacobsen; by request of Office of
Financial Management)

Read first time 03/02/99.

1 AN ACT Relating to forest fire protection assessment; 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 cents on each acre exceeding fifty acres. Assessors may, at
12 their option, collect the assessment on tax exempt lands. If the
13 assessor elects not to collect the assessment, the department may bill
14 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 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. Once an owner has received a refund on the properties,
15 the owner is no longer required to submit an annual application for a
16 refund. The county assessor shall instead automatically send the
17 refund to the property owner annually. However, the property owner is
18 required to notify the county assessor of any changes of ownership of
19 the parcels.

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

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

1 assessment against the amounts of unimproved land as shown in each
2 ownership on the county assessor's records. The assessor may then
3 segregate on the records to provide that the improved land and
4 improvements thereon carry the millage levy designed to support the
5 rural fire protection districts as provided for in RCW 52.16.170.

6 (5) The amounts assessed shall be collected at the time, in the
7 same manner, by the same procedure, and with the same penalties
8 attached that general state and county taxes on the same property are
9 collected, except that errors in assessments may be corrected at any
10 time by the department certifying them to the treasurer of the county
11 in which the land involved is situated. Assessments shall be known and
12 designated as assessments of the year in which the amounts became
13 reimbursable. Upon the collection of assessments the county treasurer
14 shall place fifty cents of the total assessments paid on a parcel for
15 fire protection into the county current expense fund to defray the
16 costs of listing, billing, and collecting these assessments. The
17 treasurer shall then transmit the balance to the department.
18 Collections shall be applied against expenses incurred in carrying out
19 the provisions of this section, including necessary and reasonable
20 administrative costs incurred by the department in the enforcement of
21 these provisions. The department may also expend sums collected from
22 owners of forest lands or received from any other source for necessary
23 administrative costs in connection with the enforcement of RCW
24 76.04.660.

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

33 (7) All nonfederal public bodies owning or administering forest
34 land included in a forest protection zone shall pay the forest
35 protection assessments provided in this section and the special forest
36 fire suppression account assessments under RCW 76.04.630. The forest
37 protection assessments and special forest fire suppression account
38 assessments shall be payable by nonfederal public bodies from available
39 funds within thirty days following receipt of the written notice from

1 the department which is given after October 1st of the year in which
2 the protection was provided. Unpaid assessments shall not be a lien
3 against the nonfederal publicly owned land but shall constitute a debt
4 by the nonfederal public body to the department and shall be subject to
5 interest charges at the legal rate.

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

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

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