
SENATE BILL 5217

State of Washington

57th Legislature

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By Senators Winsley, Hargrove, Swecker, T. Sheldon, Morton, Parlette, Long, Oke and Hewitt

Read first time 01/16/2001. Referred to Committee on Natural Resources, Parks & Shorelines.

1 AN ACT Relating to forest fire protection assessments; and
2 amending 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
8 by RCW 76.04.600, the department shall provide such protection and
9 shall annually impose the following assessments on each parcel of
10 such land: (a) A flat fee assessment of fourteen dollars and
11 fifty cents; and (b) twenty-two cents on each acre exceeding fifty
12 acres. Assessors may, at their option, collect the assessment on
13 tax exempt lands. If the assessor elects not to collect the
14 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
17 county, may obtain the following refund:

18 (a) If all the parcels together contain less than fifty acres,

1 then the refund is equal to the flat fee assessments paid, reduced
2 by the total of (i) fourteen dollars and (ii) the total of the
3 amounts retained by the county from such assessments under
4 subsection (5) of this section.

5 (b) If all the parcels together contain fifty or more acres,
6 then the refund is equal to the flat fee assessments paid, reduced
7 by the total of (i) fourteen dollars, (ii) twenty-two cents for
8 each acre exceeding fifty acres, and (iii) the total of the
9 amounts retained by the county from such assessments under
10 subsection (5) of this section.

11 Applications for refunds shall be submitted to the department
12 on a form prescribed by the department (~~and in the same year in~~
13 ~~which the assessments were paid~~). Applications for refunds must
14 be submitted within three years after paying the assessment sought
15 to be refunded. The department may not provide refunds to
16 applicants who do not provide verification that all assessments
17 and property taxes on the property have been paid. Applications
18 may be made by mail.

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

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

1 the tax rolls covering the property, and upon authorization from
2 the department shall levy the forest protection assessment against
3 the amounts of unimproved land as shown in each ownership on the
4 county assessor's records. The assessor may then segregate on the
5 records to provide that the improved land and improvements thereon
6 carry the millage levy designed to support the rural fire
7 protection districts as provided for in RCW 52.16.170.

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

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

36 (7) All nonfederal public bodies owning or administering forest
37 land included in a forest protection zone shall pay the forest
38 protection assessments provided in this section and the special

1 forest fire suppression account assessments under RCW 76.04.630.
2 The forest protection assessments and special forest fire
3 suppression account assessments shall be payable by nonfederal
4 public bodies from available funds within thirty days following
5 receipt of the written notice from the department which is given
6 after October 1st of the year in which the protection was
7 provided. Unpaid assessments shall not be a lien against the
8 nonfederal publicly owned land but shall constitute a debt by the
9 nonfederal public body to the department and shall be subject to
10 interest charges at the legal rate.

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

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

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