
SECOND SUBSTITUTE SENATE BILL 5447

State of Washington

57th Legislature

2001 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Jacobsen and Oke; by request of Department of Natural Resources)

READ FIRST TIME 03/08/01.

1 AN ACT Relating to funding for forest fire protection; amending RCW
2 76.04.167 and 76.04.610; and adding a new section to chapter 76.04 RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 76.04.167 and 1995 c 151 s 1 are each amended to read
5 as follows:

6 (1) The legislature hereby finds and declares that:

7 (a) Forest wild fires are a threat to public health and safety and
8 can cause catastrophic damage to public and private resources,
9 including clean air, clean water, fish and wildlife habitat, timber
10 resources, forest soils, scenic beauty, recreational opportunities,
11 structures, and other improvements; ((and that it is in the public
12 interest to protect))

13 (b) There is a shared interest between forest landowners and the
14 public in protecting forests and forest resources by preventing and
15 suppressing forest wild fires; and

16 (c) It is therefore the policy of the state that the costs of fire
17 protection be equitably shared between the forest fire protection
18 assessment account and the state general fund so that both forest

1 landowners and the public contribute to the protection in an equitable
2 manner.

3 (2) The legislature hereby finds and declares that it is in the
4 public interest to establish and maintain a complete, cooperative, and
5 coordinated forest fire protection and suppression program for the
6 state; that, second only to saving lives, the primary mission of the
7 department is protecting forest resources and suppressing forest wild
8 fires; that a primary mission of rural fire districts and municipal
9 fire departments is protecting improved property and suppressing
10 structural fires; and that the most effective way to protect structures
11 is for the department to focus its efforts and resources on
12 aggressively suppressing forest wild fires.

13 (3) The legislature also acknowledges the natural role of fire in
14 forest ecosystems, and finds and declares it in the public interest to
15 use fire under controlled conditions to prevent wild fires by
16 maintaining healthy forests and eliminating sources of fuel.

17 **Sec. 2.** RCW 76.04.610 and 1993 c 36 s 1 are each amended to read
18 as follows:

19 (1) If any owner of forest land within a forest protection zone
20 neglects or fails to provide adequate fire protection as required by
21 RCW 76.04.600, the department shall provide such protection and shall
22 annually impose the following assessments on each parcel of such land:
23 (a) A flat fee assessment of fourteen dollars and fifty cents; and (b)
24 (~~((twenty-two))~~) twenty-five cents on each acre exceeding fifty acres.
25 Assessors may, at their option, collect the assessment on tax exempt
26 lands. If the assessor elects not to collect the assessment, the
27 department may bill the landowner directly.

28 (2) An owner who has paid assessments on two or more parcels, each
29 containing fewer than fifty acres and each within the same county, may
30 obtain the following refund:

31 (a) If all the parcels together contain less than fifty acres, then
32 the refund is equal to the flat fee assessments paid, reduced by the
33 total of (i) fourteen dollars and (ii) the total of the amounts
34 retained by the county from such assessments under subsection (5) of
35 this section.

36 (b) If all the parcels together contain fifty or more acres, then
37 the refund is equal to the flat fee assessments paid, reduced by the
38 total of (i) fourteen dollars, (ii) (~~((twenty-two))~~) twenty-five cents

1 for each acre exceeding fifty acres, and (iii) the total of the amounts
2 retained by the county from such assessments under subsection (5) of
3 this section.

4 Applications for refunds shall be submitted to the department on a
5 form prescribed by the department and in the same year in which the
6 assessments were paid. The department may not provide refunds to
7 applicants who do not provide verification that all assessments and
8 property taxes on the property have been paid. Applications may be
9 made by mail.

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

15 (4) For the purpose of this chapter, the department may divide the
16 forest lands of the state, or any part thereof, into districts, for
17 fire protection and assessment purposes, may classify lands according
18 to the character of timber prevailing, and the fire hazard existing,
19 and place unprotected lands under the administration of the proper
20 district. Amounts paid or contracted to be paid by the department for
21 protection of forest lands from funds at its disposal shall be a lien
22 upon the property protected, unless reimbursed by the owner within ten
23 days after October 1st of the year in which they were incurred. The
24 department shall be prepared to make statement thereof, upon request,
25 to a forest owner whose own protection has not been previously approved
26 as to its adequacy, the department shall report the same to the
27 assessor of the county in which the property is situated. The assessor
28 shall extend the amounts upon the tax rolls covering the property, and
29 upon authorization from the department shall levy the forest protection
30 assessment against the amounts of unimproved land as shown in each
31 ownership on the county assessor's records. The assessor may then
32 segregate on the records to provide that the improved land and
33 improvements thereon carry the millage levy designed to support the
34 rural fire protection districts as provided for in RCW 52.16.170.

35 (5) The amounts assessed shall be collected at the time, in the
36 same manner, by the same procedure, and with the same penalties
37 attached that general state and county taxes on the same property are
38 collected, except that errors in assessments may be corrected at any
39 time by the department certifying them to the treasurer of the county

1 in which the land involved is situated. Assessments shall be known and
2 designated as assessments of the year in which the amounts became
3 reimbursable. Upon the collection of assessments the county treasurer
4 shall place fifty cents of the total assessments paid on a parcel for
5 fire protection into the county current expense fund to defray the
6 costs of listing, billing, and collecting these assessments. The
7 treasurer shall then transmit the balance to the department.
8 Collections shall be applied against expenses incurred in carrying out
9 the provisions of this section, including necessary and reasonable
10 administrative costs incurred by the department in the enforcement of
11 these provisions. The department may also expend sums collected from
12 owners of forest lands or received from any other source for necessary
13 administrative costs in connection with the enforcement of RCW
14 76.04.660.

15 (6) When land against which forest protection assessments are
16 outstanding is acquired for delinquent taxes and sold at public
17 auction, the state shall have a prior lien on the proceeds of sale over
18 and above the amount necessary to satisfy the county's delinquent tax
19 judgment. The county treasurer, in case the proceeds of sale exceed
20 the amount of the delinquent tax judgment, shall immediately remit to
21 the department the amount of the outstanding forest protection
22 assessments.

23 (7) All nonfederal public bodies owning or administering forest
24 land included in a forest protection zone shall pay the forest
25 protection assessments provided in this section and the special forest
26 fire suppression account assessments under RCW 76.04.630. The forest
27 protection assessments and special forest fire suppression account
28 assessments shall be payable by nonfederal public bodies from available
29 funds within thirty days following receipt of the written notice from
30 the department which is given after October 1st of the year in which
31 the protection was provided. Unpaid assessments shall not be a lien
32 against the nonfederal publicly owned land but shall constitute a debt
33 by the nonfederal public body to the department and shall be subject to
34 interest charges at the legal rate.

35 (8) A public body, having failed to previously pay the forest
36 protection assessments required of it by this section, which fails to
37 suppress a fire on or originating from forest lands owned or
38 administered by it, shall be liable for the costs of suppression
39 incurred by the department or its agent and shall not be entitled to

1 reimbursement of costs incurred by the public body in the suppression
2 activities.

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

6 NEW SECTION. **Sec. 3.** A new section is added to chapter 76.04 RCW
7 to read as follows:

8 In addition to the procedures under RCW 76.04.610(2), property
9 owners with multiple parcels subject to a forest fire protection
10 assessment may apply to the department on an application listing the
11 parcels owned. Property owners with the following number of parcels
12 may apply to the department in the year indicated:

13	Year	Number of Parcels
14	2002	10 or more parcels
15	2003	8 or more parcels
16	2004	6 or more parcels
17	2005	4 or more parcels
18	2006 and thereafter	2 or more parcels

19 The department must compute the correct assessment and allocate one
20 parcel in one county to use to collect the assessment. The county with
21 the allocated parcel must then only bill the forest fire protection
22 assessment on that one allocated identified parcel. The landowner is
23 responsible for notifying the department of any changes in parcel
24 ownership.

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