

**SSB 6082 - S AMD 444**

By Senator Zarelli

1 On page 1, beginning on line 6, strike all of section 1 and  
2 insert:

3

4

5 **"Sec. 1.** RCW 76.04.610 and 2007 c 110 s 1 are each amended to  
6 read as follows:

7 (1)(a) If any owner of forest land within a forest protection zone  
8 neglects or fails to provide adequate fire protection as required by  
9 RCW 76.04.600, the department shall provide such protection and shall  
10 annually impose the following assessments on each parcel of such land:  
11 (i) A flat fee assessment of seventeen dollars and fifty cents; and  
12 (ii) twenty-seven cents on each acre exceeding fifty acres.

13 (b) Assessors may, at their option, collect the assessment on tax  
14 exempt lands. If the assessor elects not to collect the assessment,  
15 the department may bill the landowner directly.

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

19 (a) If all the parcels together contain less than fifty acres,  
20 then the refund is equal to the flat fee assessments paid, reduced by  
21 the total of (i) seventeen dollars and (ii) the total of the amounts  
22 retained by the county from such assessments under subsection (5) of  
23 this section.

24 (b) If all the parcels together contain fifty or more acres, then  
25 the refund is equal to the flat fee assessments paid, reduced by the  
26 total of (i) seventeen dollars, (ii) twenty-seven cents for each acre

27

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

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

9 In addition to the procedures under this subsection, property  
10 owners with multiple parcels in a single county who qualify for a  
11 refund under this section may apply to the department on an  
12 application listing all the parcels owned in order to have the  
13 assessment computed on all parcels but billed to a single parcel.  
14 Property owners with the following number of parcels may apply to the  
15 department in the year indicated:

16

17	Year	Number of Parcels
18	2002	10 or more parcels
19	2003	8 or more parcels
20	2004 and thereafter	6 or more parcels

21

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

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

32 (4) For the purpose of this chapter, the department may divide the  
33 forest lands of the state, or any part thereof, into districts, for  
34 fire protection and assessment purposes, may classify lands according

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

19 (5) The amounts assessed shall be collected at the time, in the  
20 same manner, by the same procedure, and with the same penalties  
21 attached that general state and county taxes on the same property are  
22 collected, except that errors in assessments may be corrected at any  
23 time by the department certifying them to the treasurer of the county  
24 in which the land involved is situated. Assessments shall be known  
25 and designated as assessments of the year in which the amounts became  
26 reimbursable. Upon the collection of assessments the county treasurer  
27 shall place fifty cents of the total assessments paid on a parcel for  
28 fire protection into the county current expense fund to defray the  
29 costs of listing, billing, and collecting these assessments. The  
30 treasurer shall then transmit the balance to the department.  
31 Collections shall be applied against expenses incurred in carrying out  
32 the provisions of this section, including necessary and reasonable  
33 administrative costs incurred by the department in the enforcement of  
34 these provisions. The department may also expend sums collected from

1 owners of forest lands or received from any other source for necessary  
2 administrative costs in connection with the enforcement of RCW  
3 76.04.660.

4 (6) When land against which forest protection assessments are  
5 outstanding is acquired for delinquent taxes and sold at public  
6 auction, the state shall have a prior lien on the proceeds of sale  
7 over and above the amount necessary to satisfy the county's delinquent  
8 tax judgment. The county treasurer, in case the proceeds of sale  
9 exceed the amount of the delinquent tax judgment, shall immediately  
10 remit to the department the amount of the outstanding forest  
11 protection assessments.

12 (7) All nonfederal public bodies owning or administering forest  
13 land included in a forest protection zone shall pay the forest  
14 protection assessments provided in this section and the special forest  
15 fire suppression account assessments under RCW 76.04.630. The forest  
16 protection assessments and special forest fire suppression account  
17 assessments shall be payable by nonfederal public bodies from  
18 available funds within thirty days following receipt of the written  
19 notice from the department which is given after October 1st of the  
20 year in which the protection was provided. Unpaid assessments are not  
21 a lien against the nonfederal publicly owned land but shall constitute  
22 a debt by the nonfederal public body to the department and are subject  
23 to interest charges at the legal rate.

24 (8) A public body, having failed to previously pay the forest  
25 protection assessments required of it by this section, which fails to  
26 suppress a fire on or originating from forest lands owned or  
27 administered by it, is liable for the costs of suppression incurred by  
28 the department or its agent and is not entitled to reimbursement of  
29 costs incurred by the public body in the suppression activities.

30 (9) The department is authorized to credit an owner the value of  
31 the refund under subsection (2) toward future assessments imposed  
32 under this section.

33

34

1       (~~(9)~~) (10) The department may adopt rules to implement this  
2 section, including, but not limited to, rules on levying and  
3 collecting forest protection assessments."

4

5

6

EFFECT:     Authorizes the Department of Natural Resources to credit  
an owner the value of the refund toward future assessments.

--- END ---