
SENATE BILL 5286

State of Washington 63rd Legislature 2013 Regular Session

By Senator Hargrove; by request of Office of Financial Management

Read first time 01/24/13. Referred to Committee on Ways & Means.

1 AN ACT Relating to the implementation of a statewide forest fire
2 protection benefit charge; and adding a new section to chapter 76.04
3 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 76.04 RCW
6 to read as follows:

7 (1)(a) The legislature finds and declares that:

8 (i) Forest wildfires are a threat to public health and safety and
9 can cause catastrophic damage to public and private resources,
10 including clean air, clean water, fish and wildlife habitat, timber
11 resources, forest soils, scenic beauty, recreational opportunities,
12 economic and employment opportunities, structures, and other
13 improvements; and

14 (ii) All landowners in the state have a shared interest in
15 protecting forests and forest resources by preventing and suppressing
16 forest wildfires.

17 (b) It is therefore the intent of the legislature that the costs of
18 fire protection be equitably shared by all landowners through a
19 statewide special benefit charge (i) to ensure that there will be

1 sufficient local firefighters who are equipped and trained to respond
2 quickly to forest wildfires in order to keep fires small and manage
3 those large fires that do occur and (ii) to increase and stabilize
4 funding for the forest protection program to protect the public's
5 interest in maintaining healthy forests and eliminating sources of fuel
6 for forest wildfires.

7 (2)(a) Except as provided in (d) of this subsection, the department
8 shall annually, beginning in calendar year 2013, impose a special
9 benefit charge of five dollars on each taxable parcel of land within
10 the state of Washington, except parcels that are exempt in whole or in
11 part from property tax under RCW 84.36.381. The charge must be
12 collected at the time, in the same manner, by the same procedure, and
13 with the same penalties attached that general state and county taxes on
14 the same property are collected, except that errors in charges may be
15 corrected at any time by the assessor or treasurer of the county in
16 which the land involved is situated.

17 (b)(i) Upon the collection of each special benefit charge paid on
18 a parcel, the county treasurer must:

19 (A) Deposit twenty-five cents into the county current expense fund
20 to defray the costs of listing, billing, and collecting the charge;

21 (B) Transmit twenty-five cents to the local fire protection
22 district or municipality providing fire protection service to the
23 parcel to be used exclusively for training and equipping local
24 firefighters to respond quickly to forest wildfires or transmit twenty-
25 five cents to the department if the department is providing fire
26 protection service to the parcel or, if no fire protection service is
27 provided to the parcel, for forest fire protection activities and
28 training; and

29 (C) Transmit the remaining balance to the department.

30 (ii) The collection of charges under this subsection (2)(b) must be
31 applied against expenses incurred in carrying out this section,
32 including necessary and reasonable administrative costs incurred by the
33 department in the enforcement of this section.

34 (c) When land, against which the special benefit charge provided in
35 this section is outstanding, is acquired for delinquent taxes and sold
36 at public auction, the state has a prior lien on the proceeds of sale
37 over and above the amount necessary to satisfy the county's delinquent

1 tax judgment. The county treasurer, in case the proceeds of sale
2 exceed the amount of the delinquent tax judgment, must immediately
3 remit to the department the amount of the outstanding charges.

4 (d) All nonfederal public bodies owning or administering forest
5 land must pay the special benefit charge. The charge must be payable
6 annually by nonfederal public bodies from available funds within thirty
7 days following the receipt of written notice from the department, which
8 must be no later than October 1st of each calendar year. Unpaid
9 charges are not a lien against the nonfederal publicly owned land but
10 constitute a debt by the nonfederal public body to the department and
11 are subject to interest charges at the legal rate.

12 (e) The department may adopt rules to implement this section
13 including, but not limited to, rules on imposing and collecting the
14 special benefit charge.

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