
SUBSTITUTE HOUSE BILL 2315

State of Washington 61st Legislature 2009 Regular Session

By House Agriculture & Natural Resources (originally sponsored by Representatives Takko and Darneille)

READ FIRST TIME 03/30/09.

1 AN ACT Relating to forest fire protection assessment refunds;
2 amending RCW 76.04.610; creating new sections; providing an effective
3 date; and providing an expiration date.

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

5 **Sec. 1.** RCW 76.04.610 and 2007 c 110 s 1 are each amended to read
6 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,~~
17 ~~each containing fewer than fifty acres and each within the same county,~~
18 ~~may obtain the following refund:~~

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

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

11 ~~Applications for refunds shall be submitted to the department on a~~
12 ~~form prescribed by the department and in the same year in which the~~
13 ~~assessments were paid. The department may not provide refunds to~~
14 ~~applicants who do not provide verification that all assessments and~~
15 ~~property taxes on the property have been paid. Applications may be~~
16 ~~made by mail.~~

17 ~~In addition to the procedures under this subsection,~~) Property
18 ~~owners with ((multiple)) six or more parcels in a single county ((who~~
19 ~~qualify for a refund under this section)) may apply to the department~~
20 ~~on an application listing all the parcels owned in order to have the~~
21 ~~assessment computed on all parcels but billed to a single parcel.~~
22 ~~((Property owners with the following number of parcels may apply to the~~
23 ~~department in the year indicated:~~

Year	Number of Parcels
2002	10 or more parcels
2003	8 or more parcels
2004 and thereafter	6 or more parcels))

28 The department must compute the correct assessment and allocate one
29 parcel in the county to use to collect the assessment. The county must
30 then bill the forest fire protection assessment on that one allocated
31 identified parcel. The landowner is responsible for notifying the
32 department of any changes in parcel ownership.

33 (3) ~~((Beginning January 1, 1991,))~~ Under the administration and at
34 ~~the discretion of the department up to two hundred thousand dollars per~~
35 ~~year of this assessment shall be used in support of those rural fire~~
36 ~~districts assisting the department in fire protection services on~~
37 ~~forest lands.~~

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

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

1 administrative costs in connection with the enforcement of RCW
2 76.04.660.

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

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

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

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

32 NEW SECTION. **Sec. 2.** (1) In order to more closely align
33 assessments with actual forest wildfire protection costs, the
34 department of natural resources is directed to develop a revised forest
35 fire protection assessment rate structure as recommended by the 2008
36 forest fire protection and prevention workgroup.

1 (2) To achieve the same value of assessment collection derived
2 under the current rate structure, the department of natural resources
3 shall consider reducing the rate paid by owners of unimproved parcels
4 while adding a surcharge or applying a higher rate to parcels that
5 include improvements such as homes and other structures.

6 (3) The department of natural resources shall develop a definition
7 of the term "improvement" as used for the purposes of the forest fire
8 protection assessment rate structure.

9 (4) The department of natural resources shall issue a report of the
10 recommendations in the form of draft legislation to the appropriate
11 committees of the legislature by October 31, 2009.

12 (5) This section expires December 31, 2009.

13 NEW SECTION. **Sec. 3.** The establishment of a higher assessment
14 rate or a surcharge for parcels that include improvements is not
15 intended to change or expand the duties of the department of natural
16 resources as stated in RCW 76.04.015.

17 NEW SECTION. **Sec. 4.** Section 1 of this act takes effect January
18 1, 2011.

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