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SENATE BILL 6082

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State of Washington                      61st Legislature                      2009 Regular Session

By Senators Pridemore, Tom, and Shin

Read first time 02/23/09. Referred to Committee on Ways & Means.

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

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

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

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

12            (b) Assessors may, at their option, collect the assessment on tax  
13 exempt lands. If the assessor elects not to collect the assessment,  
14 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 county,~~  
17 ~~may obtain the following refund:~~

18            ~~(a) If all the parcels together contain less than fifty acres, then~~  
19 ~~the refund is equal to the flat fee assessments paid, reduced by the~~

1 total of (i) seventeen dollars and (ii) the total of the amounts  
2 retained by the county from such assessments under subsection (5) of  
3 this section.

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

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

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

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

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

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

36 ((4)) (3) For the purpose of this chapter, the department may  
37 divide the forest lands of the state, or any part thereof, into  
38 districts, for fire protection and assessment purposes, may classify

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

18 ((+5)) (4) The amounts assessed shall be collected at the time, in  
19 the same manner, by the same procedure, and with the same penalties  
20 attached that general state and county taxes on the same property are  
21 collected, except that errors in assessments may be corrected at any  
22 time by the department certifying them to the treasurer of the county  
23 in which the land involved is situated. Assessments shall be known and  
24 designated as assessments of the year in which the amounts became  
25 reimbursable. Upon the collection of assessments the county treasurer  
26 shall place fifty cents of the total assessments paid on a parcel for  
27 fire protection into the county current expense fund to defray the  
28 costs of listing, billing, and collecting these assessments. The  
29 treasurer shall then transmit the balance to the department.  
30 Collections shall be applied against expenses incurred in carrying out  
31 the provisions of this section, including necessary and reasonable  
32 administrative costs incurred by the department in the enforcement of  
33 these provisions. The department may also expend sums collected from  
34 owners of forest lands or received from any other source for necessary  
35 administrative costs in connection with the enforcement of RCW  
36 76.04.660.

37 ((+6)) (5) When land against which forest protection assessments  
38 are outstanding is acquired for delinquent taxes and sold at public

1 auction, the state shall have a prior lien on the proceeds of sale over  
2 and above the amount necessary to satisfy the county's delinquent tax  
3 judgment. The county treasurer, in case the proceeds of sale exceed  
4 the amount of the delinquent tax judgment, shall immediately remit to  
5 the department the amount of the outstanding forest protection  
6 assessments.

7 ~~((+7))~~ (6) All nonfederal public bodies owning or administering  
8 forest land included in a forest protection zone shall pay the forest  
9 protection assessments provided in this section and the special forest  
10 fire suppression account assessments under RCW 76.04.630. The forest  
11 protection assessments and special forest fire suppression account  
12 assessments shall be payable by nonfederal public bodies from available  
13 funds within thirty days following receipt of the written notice from  
14 the department which is given after October 1st of the year in which  
15 the protection was provided. Unpaid assessments are not a lien against  
16 the nonfederal publicly owned land but shall constitute a debt by the  
17 nonfederal public body to the department and are subject to interest  
18 charges at the legal rate.

19 ~~((+8))~~ (7) A public body, having failed to previously pay the  
20 forest protection assessments required of it by this section, which  
21 fails to suppress a fire on or originating from forest lands owned or  
22 administered by it, is liable for the costs of suppression incurred by  
23 the department or its agent and is not entitled to reimbursement of  
24 costs incurred by the public body in the suppression activities.

25 ~~((+9))~~ (8) The department may adopt rules to implement this  
26 section, including, but not limited to, rules on levying and collecting  
27 forest protection assessments.

28 NEW SECTION. **Sec. 2.** This act takes effect August 1, 2009.

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