DNR can improve consistency of landowner assessments by clarifying definitions and coordinating with county assessors

What is the assessment?

The WA State Department of Natural Resources (DNR) imposes Forest Fire Protection Assessments, which are annual fees landowners pay on forest land parcels. How much is collected?

Public and private landowners have paid \$104M on 486,000 parcels over the last 10 years.

How is it spent?

Fees support protection activities:

- Preparedness
 Education
- Training
- Program Administration

JLARC staff created a statewide database of county-level parcel data

20,000 parcels

where owners do not pay the assessment or a local fire district levy, but likely still protected by DNR or a district (out of 2.8 million parcels).

Detail by county is available in the full report.

Where funds are collected and spent



Remainder

Funds collected directly by DNR and spent on centralized DNR functions

Recommendation: DNR should clarify the definition of forest land and implement a process to consistently apply the definition across the state



Paying Assessment



Not Paying Assessment **Currently, similar parcels in different areas may be treated differently** because DNR lacks agency-wide definitions, criteria or guidelines for determining which parcels should be assessed.

Example

Two parcels in different parts of the state with tree cover and development are treated differently.

Recommendation: DNR should create and communicate consistent guidance for administering the assessment, with input from county officials

In the absence of systematic guidance from DNR, county officials use different processes to apply the assessment.

Example

Nine counties remove or modify the assessment when land is cleared or developed, while 22 counties do not.