

CHAPTER 299

[Substitute House Bill No. 661]

FOREST FIRE PROTECTION ASSESSMENTS—FIRE SUPPRESSION ACCOUNT ASSESSMENTS

AN ACT Relating to forest protection; amending section 1, chapter 102, Laws of 1977 ex. sess. as last amended by section 1, chapter 55, Laws of 1982 1st ex. sess. and RCW 76.04.360; and amending section 8, chapter 207, Laws of 1971 ex. sess. as last amended by section 2, chapter 55, Laws of 1982 1st ex. sess. and RCW 76.04.515.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 1, chapter 102, Laws of 1977 ex. sess. as last amended by section 1, chapter 55, Laws of 1982 1st ex. sess. and RCW 76.04.360 are each amended to read as follows:

If any owner of forest land neglects or fails to provide adequate fire protection therefor as required by RCW 76.04.350, the department shall provide such protection therefor, notwithstanding the provisions of RCW 76.04.515, at a cost to the owner of not to exceed twenty-one cents an acre per year on lands west of the summit of the Cascade mountains and seventeen cents an acre per year on lands east of the summit of the Cascade mountains: PROVIDED, That (1) there shall be no assessment on each parcel of privately owned lands of less than two acres or on each parcel of tax exempt lands of less than ten acres; (2) for lands not exempt under (1) of this proviso, the cost for any ownership parcel containing less than thirty acres shall not be less than five dollars and ten cents east of the Cascade mountains and six dollars and thirty cents west of the Cascade mountains (PROVIDED FURTHER, That); and (3) an owner of two or more parcels per county, each containing less than thirty acres, may obtain a ((certified list of such parcels from the county assessor and file it by January 1 each year with the department, which will collect from that owner one minimum assessment for all parcels. Should)) refund of the assessments paid on all such parcels over one by applying therefor within the year the assessment was due to the department of natural resources, in such form as the department may require, upon showing to the satisfaction of the department that all assessments and property taxes on the property have been paid, but if the total acreage of the parcels ((filed)) exceed thirty acres, the per-acre rate shall apply and the refund shall be computed accordingly. ((If payment is not received within ten days of filing, the owner shall not be entitled to the exception contained in this proviso for that tax year and the assessments shall be collected as otherwise provided.)) Application for the refund may be made by mail.

For the purpose of chapter 76.04 RCW, the supervisor may divide the forest lands of the state, or any part thereof, into districts, for ((patrol)) fire protection and assessment purposes, may classify lands according to the

character of timber prevailing, and the fire hazard existing, and place unprotected lands under the administration of the proper district. Such cost must be justified by a showing of budgets on demand of twenty-five owners of forest land in the county concerned at public hearing. Any amounts paid or contracted to be paid by the supervisor of the department of natural resources for this purpose from any funds at his disposal shall be a lien upon the property (~~(patrolled and)~~) protected, and unless reimbursed by the owner within ten days after October 1st of the year in which they were incurred, on which date the supervisor of the department of natural resources shall be prepared to make statement thereof upon request to any forest owner whose own protection has not been previously approved by him as adequate, shall be reported by the supervisor of the department of natural resources to the assessor of the county in which the property is situated who shall extend the amounts upon the tax rolls covering the property, or the county assessor shall upon authorization from the supervisor of the department of natural resources levy the forest (~~(patrol)~~) fire protection assessment against the amounts of unimproved land as shown in each ownership on the county assessor's records and the assessor may then segregate on his records to provide that the improved land and improvements thereon carry the millage levy designed to support the rural fire protection districts as provided for in (~~(chapter 52.04)~~) RCW 52.16.170.

The amounts assessed shall be collected at the time, in the same manner, by the same procedure, and with the same penalties attached that general state and county taxes on the same property are collected, except that errors in assessments may be corrected at any time by the supervisor of the department of natural resources certifying them to the treasurer of the county in which the land involved is situated. Assessments shall be known and designated as assessments of the year in which the amounts became reimbursable. Upon the collection of such assessments the county treasurer shall transmit them to the supervisor of the department of natural resources to be applied against expenses incurred in carrying out the provisions of this section, including necessary and reasonable administrative costs incurred by the department in the enforcement of these provisions. He may also expend any sums collected from owners of forest lands or received from any other source for necessary administrative costs in connection with the enforcement of RCW 76.04.370.

When land against which forest (~~(patrol)~~) fire protection assessments are outstanding is acquired for delinquent taxes and sold at public auction, the state shall have a prior lien on the proceeds of sale over and above the amount necessary to satisfy the county's delinquent tax judgment, and the county treasurer in case the proceeds of sale exceed the amount of the delinquent tax judgment shall forthwith remit to the supervisor of the department of natural resources the amount of the outstanding (~~(patrol)~~) forest fire protection assessments.

All public bodies owning or administering forest lands shall pay the forest ((patrol)) fire protection assessments provided in this section and the special forest fire suppression account assessments under RCW 76.04.515. The forest ((patrol)) fire protection assessments and special forest fire suppression account assessments shall be payable by public bodies from any available funds within thirty days following receipt of the written notice from the department which is given after October 1st of the year in which the protection was provided. Unpaid assessments shall not be a lien against the publicly owned land but shall constitute a debt by the public body to the department and shall be subject to interest charges in the same amount as other unpaid forest ((patrol)) fire protection assessments.

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

The supervisor of the department of natural resources shall furnish the surety company bond under RCW 43.30.170(6), conditioned for the faithful performance of his duties and for a faithful accounting for all sums received and expended thereunder, which bond shall be approved by the attorney general.

The supervisor of the department of natural resources may adopt rules to implement this section, including, but not limited to, rules on the levying and collecting of forest fire protection assessments.

Sec. 2. Section 8, chapter 207, Laws of 1971 ex. sess. as last amended by section 2, chapter 55, Laws of 1982 1st ex. sess. and RCW 76.04.515 are each amended to read as follows:

There is created a landowner contingency forest fire suppression account which shall be a separate account in the general fund. This account shall be for the purpose of paying emergency fire costs incurred or approved by the department in the suppression of forest fires. When a determination is made that the fire was started by other than a participating landowner operation, moneys expended from this account in the suppression of such fire shall be recovered from such general fund appropriations as may be available for emergency fire suppression costs. Moneys spent from this account shall be by appropriation. The department shall transmit to the state treasurer for deposit in the landowner contingency forest fire suppression account any moneys paid out of said account which are later recovered, less reasonable costs of recovery, which moneys may be expended for purposes set forth herein during the current biennium, without reappropriation.

This account shall be established and renewed by a special forest fire suppression account assessment paid by participating forest landowners at rates to be established by the department, but not to exceed ten cents per

acre per year for such period of years as may be necessary to establish and thereafter reestablish a balance in said account of two million dollars; PROVIDED, That the department may establish a minimum assessment for ownership parcels containing less than thirty acres. The maximum assessment for these parcels shall not exceed the fees levied on a thirty acre parcel. There shall be no assessment on each parcel of privately owned lands of less than two acres or on each parcel of tax exempt lands of less than ten acres. The assessments with respect to forest lands in western and eastern Washington may differ to equitably distribute the assessment based on emergency fire suppression cost experience necessitated by participating landowner operations. Amounts assessed for this account shall be a lien upon the forest lands with respect to which the assessment is made, and may be collected as directed by the department in the same manner as forest ((patrol)) fire protection assessments. This account shall be held by the state treasurer who is authorized to invest so much of said account as is not necessary to meet current needs. Any interest earned on moneys from said account shall be deposited in and remain a part of the account, and shall be computed as part of the same in determining the balance thereof. Interfund loans to and from this account are authorized at the then current rate of interest as determined by the state treasurer, provided that the effect of the loan is considered for purposes of determining the assessments. Payment of emergency costs from this account shall in no way restrict the right of the department to recover costs pursuant to RCW 76.04.390 as now or hereafter amended, or other laws.

When the department determines that a forest fire was started in the course of or as a result of a participating landowner operation, it shall notify the forest fire advisory board of such determination. Such determination shall be final, unless, within ninety days of such notification, the forest fire advisory board or any interested party, serves a request for a hearing before the department. Such hearing shall constitute a contested case under chapter 34.04 RCW and any appeal therefrom shall be to the superior court of Thurston county.

Passed the House March 29, 1983.

Passed the Senate April 20, 1983.

Approved by the Governor May 17, 1983.

Filed in Office of Secretary of State May 17, 1983.

CHAPTER 300

[Engrossed House Bill No. 674]

STURGEON FISHING

AN ACT Relating to food fish; adding a new section to chapter 75.28 RCW; creating a new section; and providing an effective date.

Be it enacted by the Legislature of the State of Washington: