

Department of Natural Resources
FOREST FIRE PROTECTION ASSESSMENT
FREQUENTLY ASKED QUESTIONS

Q: What is the Forest Fire Protection Assessment?

A: As provided under RCW 76.04.610, the Forest Fire Protection Assessment (FFPA) is an annual fee paid by owners of private and state “forest land.” The FFPA is used, along with additional general fund monies, to ensure that DNR is adequately prepared and equipped to respond to forest fires on or threatening lands protected by the agency.

Q: What is the definition of “forest land?”

A: “Forest land” is defined in RCW 76.04.005 (9) as any unimproved lands which have enough trees, standing or down, or flammable material, to constitute, in the judgment of the department, a fire menace to life or property. Sagebrush and grass areas east of the summit of the Cascade Mountains may be considered forest lands when such areas are adjacent to or intermingled with areas supporting tree growth. Forest land, for protection purposes, does not include structures.

Q: What is the definition of “unimproved land?”

A: “Unimproved land” is defined in RCW 76.04.005(17) as those lands that will support grass, brush and tree growth, or other flammable material when such lands are not cleared or cultivated and, in the opinion of the department, are a fire menace to life and property.

Q: My property is mostly shrubs and grasses with only a few trees. Why is my property subject to the FFPA?

A: This is because DNR has made a judgment, based on examination of your property, that a fire originating on your property could spread to adjacent forest lands. In Eastern Washington, lands like yours may be considered “forest land” and protected from wildfire by DNR.

Q: Why do I pay both a tax to a fire protection district and the FFPA to DNR?

A: Your property is located within a fire protection district, has a home or other “improvement,” and is considered “forest land” subject to protection by DNR. If your property was completely improved (having no forest land), you would only pay the fire protection levy and the fire protection district (FPD) would be the only service provider. If your property had no improvements (like a house or other structures), you would pay only FFPA and DNR would be responsible for fire protection. In your instance, your property is considered to have both improvements and forest land; the FPD and DNR both have protection responsibility and you, therefore, pay both the levy and the FFPA. Should you have questions about the levy and your improvements, you should contact your county tax assessor. If you have questions about the FFPA assessment, contact your local DNR office.

Q: What are the current FFPA rates and who sets them?

A: FFPA rates are established in law by the legislature (RCW 76.04.610). In Western Washington, a parcel up to 50 acres pays the minimum assessment of \$17.40. For parcels over 50 acres, the minimum assessment is charged plus \$.31 per acre for each acre over 50 (2009 rates). In Eastern Washington, a parcel up to 50 acres pays the minimum assessment of \$17.20. For parcels over 50 acres, the minimum assessment is charged plus \$.29 per acre for each acre over 50 (2009 rates).

Q: My property tax statement said I owed \$17.90. I applied for and received a refund, but it was only for \$17.40. What happened to the other \$0.50?

A: The county is entitled to retain \$0.50 to pay for administrative expenses. Even when refunds are provided, the county needs this to pay for the costs associated with listing, billing, and the collection of FFPA.

Q: Why is the FFPA acreage for my parcel smaller than the actual size of my parcel?

A: FFPA is assessed on the unimproved portion of the parcel.

Q: Are any private and state forest lands exempt from this assessment?

A: Yes. Exemptions include sloughs or swamps that are wet throughout the year, cemetery lots, air strips, gravel pits, and some lands within city limits.

Q: If I own several small parcels, must I pay the minimum assessment on each one?

A: There are 2 processes provided by law (RCW 76.04.610) to assist owners of multiple small forest parcels:

Option 1 “Refund”: The first option is to apply for a refund. Only parcels under 50 acres in size are eligible for the refund process, and the parcels must all be within the same county. To use this option, fill out a Refund form and submit it to the County Treasurer for verification. After verification, the request will be sent to DNR’s Olympia headquarters for processing. The refund amount due will be calculated and processed by DNR’s Resource Protection Division. This process must be repeated every year.

For purposes of qualifying for the multiple parcel refund the name on each parcel’s tax statement must be identical. Examples of tax statements that would **not qualify**:

- One tax statement lists John and Mary Smith as owner, and the second tax statement lists John Smith as owner.
- One tax statement lists John Smith, and the second tax statement lists John Smith et al..
- One tax statement lists John Smith, and a second tax statement lists Smith Company (a sole proprietorship owned by John Smith).

Option 2 “Combination”: The second option is to apply with DNR’s Olympia headquarters to combine the FFPA for all your properties onto one tax parcel and remove it from the others. This option is only available to landowners owning six (6) or more parcels, each of which must be smaller than 50 acres. To apply for the combination, fill out the Combination form. If you choose this process, you are required to notify DNR of any changes in ownership affecting any of the applicable tax parcels.

Resource Protection Division in Olympia – FFPA Hotline 360-902-1336

Forms can be located at: [Forest Fire Protection Assessment](#)