

**STATE OF WASHINGTON DEPARTMENT OF NATURAL RESOURCES**  
**APPLICATION TO COMBINE FOREST PROTECTION ASSESSMENT**

Per RCW 76.04.610 Section 2.2b

An owner, who has paid assessments on two or more parcels, each containing fewer than fifty acres and each within the same county, may obtain a partial refund.

Property owners with multiple parcels in a single county who qualify for a refund under this section may apply to the department on an application listing all the parcels owned in order to have the assessment computed on all parcels but billed to a single parcel. Property owners with the following number of parcels may apply to the department in the year indicated:

<u>Year</u>	<u>Number of Parcels</u>
2002	10 or more parcels
2003	8 or more parcels
2004 and thereafter	6 or more parcels

**The landowner is responsible for notifying the department of any changes in parcel ownership.**

Upon receipt of this application, the Department of Natural Resources will compute the correct assessment and allocate one parcel in the county to use to collect the assessment. The county must then bill the forest fire protection assessment on that one allocated identified parcel.

This application must be sent to the County Assessor's office for verification of ownership and acreage prior to sending to the Department of Natural Resources. The county may forward this application for the landowner to:

Department of Natural Resources  
Resource Protection Division  
P O Box 47037  
Olympia, WA 98504-7037

**In order to ensure these changes affect the following year tax rolls,  
DNR must receive the application by September 1.**

Questions or concerns, contact the Department of Natural Resources, Resource Protection Division, at 1-360-902-1300.

ATR 12/21/10

