

**FW: Local Government, Non Profits, School Districts**

2 messages

**Sedaris Carlberg** <scarlberg@libby.org>

Tue, Nov 12, 2024 at 11:34 AM

To: "schoolclerk@yaakschool.org" &lt;schoolclerk@yaakschool.org&gt;

**From:** Tran, Kate <KTran@mt.gov>**Sent:** Tuesday, November 12, 2024 10:42 AM**To:** Sedaris Carlberg <scarlberg@libby.org>; Glosser, Tina <Tina.Glosser@mt.gov>**Cc:** Tran, Kate <KTran@mt.gov>; Selim, Timothy <Timothy.Selim@mt.gov>; Copple, Don <dcopple@mt.gov>**Subject:** Local Government, Non Profits, School Districts

Tina and Sederas,

You have both reached out to inquire about tax exempt properties and school districts receiving the Fire Protection Assessment Fee this year. Since the state protects these properties as a service to forested landowners and does not receive compensation through the tax system for this protection individual forested property owners are mandated through legislature to pay Fire Protection Assessments for this provided service.

I have included to informative documents that you can pass along to those inquiring about tax exempt properties needing to pay the Fire Protection Assessment Fee.

Feel free to reach out if you need any further assistance.

Thanks,

Kate



Kate Tran, Fire Assessment Program Manager

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<https://dnrc.mt.gov/Forestry/Wildfire/>

## Landowners Frequently Asked Questions about Fire Protection Assessment

**What is the Forest Fire Assessment?** – The Forest Fire Assessment is a fee that landowners pay for forest fire protection provided by a recognized wildland fire protection agency. It is a special assessment on a landowner's property tax notice and is collected in the same manner as property taxes. For 2024, the forest fire protection fee is \$50.00 per landowner per district plus an additional 30 cents for each acre owned in excess of 20 acres. The Legislature set the rate for condos to be half the per landowner fee per condo (\$25.00 per condo).

**What is it called on my tax notice?** – Different counties call it different things, like FFP for Forest Fire Protection or WFP for Wildland Fire Protection or STATE FORESTER.

**Why do I have to pay it?** – State law ([76-13-212](#), MCA Duty of owner to protect against fire) requires owners of classified forest land to provide fire protection for that land. Some areas have been formed into Forest Fire Protection Districts and all owners of forest land within these districts are automatically assessed the fee. Forest owners within an organized Forest Fire Protection District cannot cancel fire protection unless the whole district is dissolved (it takes a petition by 51% of the owners who own at least 51% of the land area).

In other areas (called Affidavit Units) the wildland fire agencies will provide wildfire protection if the landowner signs an affidavit requesting protection and agreeing to pay the fee. Landowners in these areas may cancel the fire protection, and therefore the fee, by notifying the Assessment Program Manager, Fire Protection Bureau in writing that they no longer wish to be protected by a wildland fire agency.

**How can my property be classified as forest when it doesn't have a tree on it?** – The legal definition of classified forest land, for the purpose of wildland fire protection, is found in [76-13-102\(3\)](#), MCA and is further defined in Administrative Rule [36.10.101](#). The definition recognizes that wildfires do not just stop where the tree cover stops so it allows for a "buffer" along the actual edge of the tree cover. Specifically, the statute directs DNRC to classify forest land as "**land which has enough timber, standing or down, slash, or brush, to constitute in the judgment of the department a fire menace to life or property. Grassland and agricultural areas are included when those areas are intermingled with or contiguous to and no further than one-half mile from areas of forest land.**" This forest zone classification is different and separate from the Department of Revenue land classifications used for property tax calculations.

**This area used to be open space but is now a subdivision. Should it still be classified as forest land?** – If the land has changed significantly from when it was originally classified, the landowner can request that their land be inspected to see if it still belongs in the forested zone. The key to remember is that land use must change enough so that the land is no longer at risk from a forest fire for it to be reclassified as non-forest. Just because an area now has houses, where previously there were none, does not mean that



**What should I do if I think there is a mistake with the fee?** – If a mistake was made in the calculation or assessment of the fee, DNRC will refund the amount overcharged with the proper documentation. Landowners should contact the Assessment Program Manager at the Fire Protection Bureau with pertinent information about the parcel, who will research it to determine if a mistake was made. If a refund is warranted, the landowner will be asked to pay the fee as it is on their tax statement and then furnish DNRC with a copy of the paid tax notice. DNRC will then send a check for the amount overcharged directly to the taxpayer.

**This fee has never been on my tax notice before but suddenly showed up this year. Why?** – Whenever it is discovered that a parcel receiving forest fire protection from a recognized wildland fire agency is not assessed by mistake, the protection fee is added to the next annual tax statement. We do not go back and assess amounts from previous years but the fact that the fee was mistakenly omitted does not absolve the landowner from their obligation to pay the current fee once the omission is discovered.

**I live within the city limits. Do I still have to pay the fee?** – Yes. Forest fire protection overlaps other forms of fire protection, and the fee is applied regardless of other jurisdictional boundaries.

**I am already paying for fire protection from my local fire dept. Isn't this fee double taxation?** – No. Local government fire protection and state forest fire protection districts were formed to provide two distinctly different services and these districts can overlap each other. While some of the actual services may be closely related, the overall mission, infrastructure and funding sources are not the same. Neither type of district has the same statutory responsibility or authority to provide the services that the other currently provides.

**Is tax exempt property subject to the Forest Fire Assessment?** – Yes, the Forest Fire Assessment is a special assessment for benefits actually received and not a property tax. All entities receiving these state services (churches, non-profit organizations, city & county governments, school districts, state agencies etc.) are required to pay the fee.

**Does paying the fee provide me with “insurance” that I will not be billed for forest fire suppression costs?** – No, the fee is not an insurance policy. Landowners can still be billed for the costs of fires they intentionally start (even if they did not intend to start a wildfire) and for wildfires that start and/or spread because of negligence by the landowner or their agent. However, paying the fee does mean that the owner has fully complied with the duties imposed by [76-13-212](#), MCA to provide fire protection and therefore, should not be billed for accidental fires, fires started by passersby or naturally caused fires.

**I have never seen a DNRC fire crew respond to a fire on my property; it is always a USFS or BLM fire crew. Why do I pay this fee to the State of Montana?** – DNRC has entered into contracts and agreements with other wildland fire fighting agencies to provide protection services on some of the land for which it is responsible. For the most

## WILDLAND FIRE ASSESSMENT PROGRAM

Montana law requires that owners of forested land provide adequate wildfire protection for their land [76-13-212](#), Montana Code Annotated (MCA). The Department of Natural Resources and Conservation (DNRC) designates this land as "forested" by following the definition of forest land in [76-13-102\(3\)](#), (MCA) and Administrative Rule [36.10.101](#). Most landowners simply do not have the capability or financial resources necessary to suppress wildfires on their land, so the Legislature authorized the DNRC to provide this service to private landowners for a minimum charge. This is not a **tax** but a **fee** for fire protection services received [76-13-208](#), MCA.

To provide this service, DNRC has several different programs with various levels of protection for owners of forest land. Where Wildland Fire Protection Districts have been formed, all forest landowners in the District are protected and required to pay the fire protection fee. Other areas have been designated as Wildland Fire Affidavit Units. In these areas, a landowner can voluntarily sign an affidavit requesting the Department to protect their land from wildland fires. The Affidavit and District Programs provide protection for forest land and in some areas may overlap the services provided by other fire protection programs, i.e. Rural Fire Districts, Fee Service Areas, volunteer or paid fire fighting services.

The land ownership information for the wildfire assessment is provided by the Department of Revenue (DOR) and updated each year. DNRC prepares a listing that includes the fees for all landowners receiving protection and forwards this to DOR. The county posts the fees to the tax statements and collects the revenue in the same manner that taxes are collected.

The current wildfire assessment is a **\$50.00 flat fee for each landowner in each protection district plus 30 cents an acre for each acre over 20 acres**. The Legislature set the rate for condos to be not less than half the per landowner fee per condo (**\$25.00 per condo**). This fee accounts for 1/3 of the Department's fire program budget (the other 2/3 comes from State General Fund and Federal sources). The maximum rate that can be charged is a \$50.00 flat fee and 30 cents per acre for each acre over 20 acres [76-13-201\(2\)](#), MCA.

The Department of Natural Resources and Conservation, Forestry Division administers the Fire Protection Assessment Program. If you have any questions concerning the program or the fees charged for wildland fire protection, please e-mail, call or write:

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