

## 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 2023, the forest fire protection fee is \$45.45 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 (\$22.73 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

the forest classification should change. The structures must be of sufficient density that the whole area now has more of an urban nature than what we think of as the wildland/urban interface. Similarly, agricultural clearing of land must be an area large enough to no longer be “intermingled with or contiguous to and no further than one-half mile from areas of forest land.” If there is still enough fuel to constitute a threat of wildfire, the area should remain classified as forest zone. The 1300 manual gives specific direction on how to change the classification of the forest zone (section 1322).

**My neighbor’s property is covered with trees but does not have the fee on his tax notice. My property in the same area is assessed the fee. Why?** – The most likely reason for this is that the land is located in an Affidavit Unit where protection by a wildland agency and paying the fee is optional. Another reason is that even though the neighbor’s property is forested, it may be outside of the Forest Fire Protection District. It may also be that a mistake was made, and the neighbor’s parcel was simply missed.

**My neighbor has the same size lot as I do but the fee on his tax notice is less than the fee I am charged. Why?** – The amount charged is based on the total of all land that a person owns in a district so the fee on each individual parcel depends on the number of parcels a person owns. If a person owns only one parcel, the whole fee is placed on that one parcel but if they own several parcels, a pro-rated portion of the total fee is placed on each parcel owned. There is no valid comparison of fees between individual tax notices but rather the total ownership within a district.

**I own two parcels of land that are each one acre but am being charged \$45.45 on each tax notice? Is this correct?** – DNRC uses Dept. of Revenue records to determine ownership of parcels. Tax records are listed exactly as the name appears on the deed. The minimum fee is per owner per district so if there is even one letter difference in the names on two tax records, they automatically get treated as two different owners and each record gets assessed the \$45.45 minimum fee. We try very hard ahead of time to determine if similar names on tax records are in fact the same person but with over 110,000 records in the database, it is impossible to check them all. When we are notified after the fact, that two parcels are owned by the same individual, we can refund the overcharge with the proper documentation (see next question).

The other possibility is that each parcel is located in a different district, so each would have to pay the minimum fee.

**Why did the fee on my parcel go up so much since last year? Last year it was \$5 but this year it is \$45.45.** – Two things could have happened: Last year, the owner may have owned several parcels with the minimum fee divided between them, but this year owns only one parcel, so the total fee is placed on that one parcel. Another possibility is that a transfer of ownership occurred after the Forest Fire Assessment lists were transmitted to the Department of Revenue. In this case, the fee would have been calculated using the previous owner’s name and parcels. If someone different bought one of the parcels, this year’s fee would be based on the new owner’s name & ownership.

**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, 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

part, we exchange areas of equal costs with federal agencies that are already set up to protect federal lands. This method of exchanging areas of protection responsibility and/or paying another agency to protect certain lands on a contract is more efficient and economical than if DNRC were to provide the services themselves.