



Forest Fire Protection Assessment Refunds

If you pay FFPA on multiple parcels in the same county, each parcel is 50 acres or less, and all parcels are in the same taxpayer name (with some exceptions), you may be eligible for a partial refund.

If all your parcels together contain 50 acres or less, your refund will be in the amount of your flat fee assessments paid (\$17.00/parcel) reduced by one assessment (\$17.00).

If all of your parcels together contain more than 50 acres, your refund will be in the amount of your flat fee assessments paid (\$17.00/parcel) reduced by one assessment (\$17.00) and \$.27/acre for each acre over 50.

*Refunds do not apply to LOC Assessments

If you qualify and want to apply for a refund, please fill out a [refund form](#) and follow the directions for submitting your form. Here are some things to remember before submitting your refund request:

- All assessments must be **paid in full** through your county taxes before submitting.
- This form must be submitted annually and by **December 31st** of the year the assessments were paid.
- For purposes of the multiple parcel refund, to qualify, the name on each parcels tax statement must be identical. The **ONLY** exception is for a spouse with the same last name (example: Parcel 1: John Smith, Parcel 2: John and Mary Smith). The refund check will be issued in the name of both parties and all parcels except one will be considered for the refund.
- Proof of paid taxes is required per state law.
 - Verification Options
 1. Attach verification of paid taxes paid in full from your County Treasurer Website and send to: Department of Natural Resources, Wildfire Division, MS 47037, Olympia WA 98504-7037 OR
 2. Hand carry or mail this form to your County Treasurer for verification of payment of taxes in full. County Treasurer's signature or stamp must appear on this form. This refund form must be signed and postmarked by **December 31st** of the current year.

Forest Fire Protection Assessment Combinations

Taxpayers with six or more parcels in a single county, each under 50 acres, and within the same county may [apply for a combination](#). DNR will work with your county assessor to compute the assessment for all parcels together and only bill these assessment charges to a single parcel, eliminating the need for a refund.

*Combinations do not apply to LOC Assessments