

Marion County

OREGON

ASSESSOR'S OFFICE

Fire Patrol Charges (Special Assessments)

The Oregon Department of Forestry is authorized by Oregon Revised Statute Chapter 477 to levy special assessments on lands within designated forest protection districts. Property is included within such districts if, in the judgment of the State Forester, vegetation is present that may promote the ignition or spread of wildfire. The purpose of the forest protection district is the preservation and conservation of forest lands through the prevention and suppression of fire.

Some property owners pay the state forest protection assessments directly to the districts. These owners are commonly referred to as association members. All other owners pay their assessments to the county assessor who then distributes the money to the associated districts. State Forest protection fees are referred to on the assessor's tax statements as Fire Patrol.

Oregon Revised Statutes Chapter 478 addresses the formation of Rural Fire Districts. Land parcels within state forest protection districts are not subject to rural fire district charges *unless* they include structures subject to damage by fire. If such structures are present, their value as well as the value of up to five (5) acres of land are subject to local fire district charges separate from the State Fire Patrol. The Assessor's office will establish a separate account for the parcel in order to distinguish between the collection and distribution of local fire protection charges and state fire patrol charges. This is referred to as a fire patrol code split.

There are 3 types of fire protection charges:

1. Local Fire Districts (rural or city)

- The charge is an ad valorem tax based on assessed value and appears as a line item under the General Government section on the tax statement.
- The charge is calculated by the permanent rate established by Measure 50; and
- Charges may also include bonded debt or local option levy approved by voters.

2. Regular Fire Patrol District Principal (Oregon Department of Forestry)

- The charge is a special assessment based on a per-acre charge, or a minimum of \$18.75, whichever is greater; and
- Applies to parcels within county Forest Protection Districts.

3. Fire Patrol Emergency Surcharge (Oregon Department of Forestry)

- The charge is a special assessment of \$47.50; and
- Applies to improved parcels within county Forest Protection Districts.
- A parcel is improved if it has a structure that is subject to damage by fire.

Examples of how fire patrol charges and local fire district charges are applied:

A Fire Patrol Parcel, Vacant Land:

- Is not subject to the local fire district charges.
- Is not subject to the local fire district bonded debt unless the debt existed at the time of the addition to the forest protection district.
- Is not subject to the local fire district local option levy.
- Is subject to the fire patrol regular district principal.
- Is not subject to the fire patrol emergency surcharge.

A Fire Patrol Parcel Improved, 5 Acres Or Less:

- All land and improvements are subject to local fire district charges.
- Is subject to fire patrol regular district principal.
- Is subject to the fire patrol emergency surcharge.

A Fire Patrol Parcel Improved, 20 Acres (where the entire parcel is covered by fire patrol):

- Will receive one tax statement for 5 acres of land and all improvements subject to local fire district charges; and
- Will receive an additional tax statement for 15 acres of land not subject to the local fire district charges.
- Is subject to fire patrol regular district principal.
- Is subject to fire patrol emergency surcharge .

A Partial Fire Patrol Parcel Improved, 20 Acres (where 5 acres is covered by fire patrol):

- Will receive one tax statement for 15 acres of land and all improvement value subject to local fire district charges; and
- Will receive an additional tax statement for 5 acres of land not subject to the local fire district charges.
- Is subject to fire patrol regular district principal.
- Is subject to fire patrol emergency surcharge.

The foregoing examples are a general overview of how tax is applied for fire patrol special assessments. There are many other examples depending on the circumstances of individual properties.