

STATEMENT OF PURPOSE

RS32856 / H0511

This legislation revises Section 38-111, Idaho Code to increase the structure surcharge levied on improved private forest land parcels from a maximum of \$40 to a maximum of \$100. This is a dedicated fund to support wildland fire preparedness.

The intent of the structure surcharge is to defray the cost of fire suppression on forest land caused by the existence of the improvements. The current annual rate established by the Land Board is sixty cents (\$0.60) per acre and a \$40 structure surcharge per improved lot. While the effective rate is set by the Land Board, the statutory maximum for the assessment is set in Idaho Code. The structure surcharge was last increased in 2009.

The current rate is not sufficient to support the fire protection program fund. Fund expenditures exceed revenues and will lead to a fire preparedness funding shortfall in about 2031.

Structures in the forest complicate and increase wildfire suppression efforts and costs. Idaho has seen a 54% increase in population since 2000, and now more than 2 million people reside in Idaho. Over the past 10 years, the extent of the wildland urban interface (WUI) has expanded in Idaho, and the Idaho Department of Lands is now protecting more timberland acres in the rapidly expanding WUI. According to the Federal Emergency Management Agency (FEMA), 30.1-40% of houses in Idaho are in the WUI. This has also resulted in more human-caused fire starts and acres burned in the WUI.

Preparedness costs have increased due to the complications presented by the WUI. Due to the increased values at risk (human life and structures) in the WUI, fires in these areas generally require additional ground and aerial resources, which increases firefighting costs and diverts limited resources away from wildland fires. This legislation is needed to ensure funding into the future for the State's wildland fire protection program.

FISCAL NOTE

These assessments are collected through county property tax billings and are deposited into a dedicated account to support wildland fire preparedness.

There are currently 67,000 structures assessed on forest land in Idaho. Increasing the structure surcharge levied on improved private forest lands to a maximum of \$100 would increase revenues by up to \$4.02 million annually, depending upon the actual rate set by the Land Board.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).