



The Energy and Environment Cabinet does not discriminate on the basis of race, color, national origin, sex, age, religion, or disability and provides, on request, reasonable accommodations including auxiliary aids and services necessary to afford an individual with a disability an equal opportunity to participate in all services, programs, and activities. For more information, contact the Division of Forestry at (502) 564-4496 between 8 a.m. and 4:30 p.m. EST. Hearing- and speech-impaired persons can contact the agency by using the Kentucky Relay Service, a toll-free telecommunication device for the deaf (TDD). For voice to TDD, call 1-800-648-6057. For TDD to voice, call 1-800-648-6056.

Reprinted on recycled paper  
with state funds.  
Rev. 11/11



# *Forest Protection Laws of Kentucky*

*Kentucky Division of Forestry  
Energy and Environment Cabinet  
<http://forestry.ky.gov>*



**INFORMATION COPY  
CONTAINS THAT PORTION  
OF KRS 149 DEALING WITH  
FOREST FIRE PREVENTION  
AND CONTROL**

		<u>Page</u>
149.010	Division of Forestry Created Powers - Rules and Regulations	1
149.070	Counsel for Cabinet	2
149.080	Forest Wardens - Duties - Appointment - Deputies	2
149.083	Interference with Forestry Officer or Employee	3
149.090	Arrests - No Trespass Actions - Summoning Help and Equipment	3
149.093	Citation or Ticket Given Violators in Lieu of Arrest	5
149.097	Rewards for Apprehension of Persons Setting Fires	5
149.160	Duties of Fire Wardens - Account of Expenses - Payment	6

	<u>Page</u>		<u>Page</u>		
149.170	No Liability for Trespass	7	149.395	Operation of Waste Management Facilities or Open Dumps Regulated	15
149.180	Collection of Costs of Fire Fighting From Person Responsible for Fire - Disposition	7	149.400	Fire Hazard Seasons - Fires Prohibited - Exceptions	16
149.360	Public Policy Declared	9	149.401	City or County Ordinance Banning Open Burning During Fire Hazard Periods	18
149.365	Definitions	9	149.405	Entry in Forest Lands During Drought - Emergency Proclamation, Notice	19
149.370	Acts Creating Fire Hazards in Forest Prohibited	10	149.410	Commonwealth's Attorney to Prosecute Abatement Proceedings	20
149.375	Setting Fire on Own Land Regulated	12	149.415	Administration of Law - Investigations	21
149.380	Setting Fire on Land Owned by Another, Prohibited	13	149.420	State Inspection of Premises	21
149.385	Wood, Saw or Processing Mills and Railroads, Regulation	14	149.425	Warning Signs on Highway	22
149.390	Fires to Capture or Destroy Game Prohibited	15	149.430	Liability of Violator for State and Private Damages	22

149.510	Definitions for KRS 149.510 to 149.600	<u>Page</u> 23	149.600	Appeal From Listing of Property as Timberland	<u>Page</u> 29
149.520	Establishment of Statewide System for Forest Fire Prevention	24	149.990	Penalties	31
149.540	County Payments to Statewide System - Power to Require Owners to Participate - Adjustments in Acreage	25	149.991	Penalties for Violation of KRS 149.360 to 149.430	31
149.550	County Assessment Rate - Owners' Duties	26			
149.560	Tax Roll Record of Timberland Acreage	27			
149.570	Computation of Timberland Assessment - Delivery of Tax Bills	27			
149.580	Collection of Timberland Assessment	28			
149.590	County Forest Fire Protection Fund	29			

**149.010. DIVISION OF FORESTRY  
CREATED - POWERS - RULES AND  
REGULATIONS.**

(1) There is hereby created and there shall be maintained in the natural resources and environmental protection cabinet a division of forestry to supervise all forestry property and advance forest interests of the state through development of such property and interests. It shall initiate such projects as will promote public appreciation of forest protection and of reforestation; encourage tree planting in general and on the public highways in particular; grow, collect and distribute seedlings; form and foster junior forestry clubs; cooperate with local civic organizations in the care of trees and planting of more trees; provide for organized forest fire protection; cooperate with the federal government, state departments, and landowners in the perpetuation of forests, the promotion of tree growth and the redemption of wasteland for agricultural purposes; and encourage an interest in forestry by correspondence, press, pamphlets, reports, moving pictures and organizations.

(2) The director of the division of forestry with the approval of the secretary for natural

resources and environmental protection shall adopt and enforce such rules and regulations as may be necessary to carry out the functions assigned the cabinet by law.

**149.070. COUNSEL FOR CABINET.**

When any action is instituted in behalf of the natural resources and environmental protection cabinet, the county and commonwealth's attorney shall represent it in the county in which the action is brought. The attorney general shall have supervisory authority over all actions instituted for or against the cabinet.

**149.080. FOREST WARDENS - DUTIES -  
APPOINTMENT - DEPUTIES.**

Forest wardens employed by the natural resources and environmental protection cabinet shall assist in preventing, controlling and extinguishing forest fires, under direction of the cabinet. A forest warden must be a full-time employee of the natural resources and environmental protection cabinet who has been appointed by the secretary. A deputy forest warden can be a full-time or part-time employee of the cabinet or a non-employee who has been

appointed by the secretary to have the same rights and privileges of a forest warden except the issuing of citations or arrests for violations of this chapter or collection of suppression costs.

**149.083. INTERFERENCE WITH FORESTRY OFFICER OR EMPLOYEE.**

No person shall resist, obstruct, interfere with or threaten, or attempt to intimidate, or in any other manner interfere with any officer or employee of the natural resources and environmental protection cabinet in the discharge of his duties under the provisions of KRS chapter 149.

**149.090. ARRESTS - NO TRESPASS ACTIONS - SUMMONING HELP AND EQUIPMENT.**

(1) A forest warden, for violation of laws for the protection of the forests of the state, has the following arrest powers:

- (a) With a warrant;
- (b) Without a warrant any person he observes committing a misdemeanor or a felony; and
- (c) Without a warrant when he has reasonable grounds to believe that the person being arrested has committed a felony. No action for trespass

shall lie against any forest warden, or person summoned by him, for crossing or working upon land of another in connection with his duties as forest warden.

(2) A forest warden may summon any resident of the state over eighteen (18) years of age who is physically able to assist in extinguishing forest fires. Inability or failure to pay such persons does not bar the authority of the warden to summon them.

(3) A forest warden may require the use of horses, automobiles, tools, and other equipment needed in extinguishing fires. Owners of said required equipment and materials shall receive reasonable compensation therefor, as determined by the forest warden. In case of disagreement upon the terms of compensation, the dispute shall be referred to the secretary for natural resources and environmental protection who shall make the final decision.

**149.093. CITATION OR TICKET GIVEN VIOLATORS IN LIEU OF ARREST.**

If the violation of any section of this chapter is a misdemeanor and is committed in the presence of a forest warden or other law enforcement officer, and there are reasonable grounds to believe that the person being cited will appear to answer the charge, the warden or officer may, in lieu of a physical arrest directed by KRS 149.090, issue a citation as authorized by KRS 431.015, 431.450, 431.451, 431.452, and 431.455. The warden or officer may issue a warning without a penalty in lieu of a citation if the suspected offense is one cited in KRS 149.370, 149.375, 149.385, 149.390, 149.395, 149.400, 149.401, or 149.405.

**149.097. REWARDS FOR APPREHENSION OF PERSONS SETTING FIRES.**

The secretary for natural resources and environmental protection may, with the approval of the commissioner of natural resources, offer rewards out of moneys, appropriated to the natural resources and environmental protection cabinet, for information leading to the

apprehension and conviction of persons violating the laws relating to the setting of fires and forest fire control.

**149.160. DUTIES OF FIRE WARDENS - ACCOUNT OF EXPENSES - PAYMENT.**

When the natural resources and environmental protection cabinet determines that a danger of forest fire exists in a county in which the statewide system of forest fire protection has been established under KRS 149.510 to 149.600, the cabinet shall respond to the forest fire danger and employ those persons and means as, in its judgment, are expedient and necessary to respond to the forest fire danger or to extinguish the fire, within the limits of the expense that it has been authorized to incur in its instructions from the secretary for natural resources and environmental protection. The cabinet shall keep an itemized account of all expenses thus incurred and immediately send the account verified by affidavit to the secretary for natural resources and environmental protection for examination. Upon approval by the secretary for natural resources and environmental protection, the account shall be

paid from such fund or funds as are available to the cabinet for such purpose. No such payment shall be made to any person who has intentionally started the fire or to any person whose negligence caused or contributed to the setting of the fire.

**149.170. NO LIABILITY FOR TRESPASS.**

No action for trespass shall lie against the secretary for natural resources and environmental protection, or any agent or employee of the natural resources and environmental protection cabinet, or any forest warden on account of lawful acts done in legal performance of their duties.

**149.180. COLLECTION OF COSTS OF FIRE FIGHTING FROM PERSON RESPONSIBLE FOR FIRE - DISPOSITION.**

Whenever possible, the secretary for natural resources and environmental protection shall collect the costs of firefighting done and approved as provided in KRS 149.160, from the person responsible for the origin of the fire by his negligence or intent. The recovered costs

shall be deposited in a special fund in the natural resources and environmental protection cabinet. The recovered costs shall be repaid to the county in which the costs were incurred, if such county has fully paid its annual assessment to the statewide system as provided for in KRS 149.540 for the year in which the fire suppression costs were incurred. If a county is not eligible to receive the recovered costs, the money shall be used by the division of forestry to improve fire protection services. The funds so repaid to the county shall be placed in the county forest fire protection fund provided for in KRS 149.590. Any money in the natural resources and environmental protection cabinet's special fund upon July 15, 1998, that were not repaid to a county for having failed to fully pay its annual assessment, shall be used by the division of forestry to improve fire protection services. In the event the suppression cost is not collected, the commonwealth's attorney of the county in which the fire occurred shall institute and prosecute the necessary proceedings.



**149.360. PUBLIC POLICY DECLARED.**

The general assembly of the commonwealth of Kentucky declares as a public policy of the commonwealth the prevention and control of forest fires on or threatening the forest land within the commonwealth in order to preserve forests and other natural resources, enhance the growth and maintenance of forests, conserve forest cover on watersheds, protect recreational, wildlife and other values, promote stability of forest-using industries, and prevent loss of life and damage to property from wildfires and other conflagrations.

**149.365. DEFINITIONS.**

As used in KRS 149.360 to 149.430 and 149.991, unless the context requires otherwise:

- (1) "Secretary" means the secretary for natural resources and environmental protection.
- (2) "Cabinet" means the natural resources and environmental protection cabinet.
- (3) "Person" means an individual, corporation, partnership, association, municipality, state and federal government, or other public body or other legal entity, or any officer, employee or agent of any of the foregoing.

(4) "Timberland" means any land which has enough timber or woody brush, standing or down, to constitute a fire menace to itself or adjoining lands, but does not include lands under cultivation or entirely in grass, nor land that is an isolated fire risk unless a fire on it would imperil the lands of an adjoining landowner.

(5) "Flammable material" shall include but is not limited to refuse, debris, waste forest material, brush, stumps, logs, rubbish, fallen timber, grass, stubble, leaves, slash, and grain.

**149.370. ACTS CREATING FIRE HAZARDS IN FOREST PROHIBITED.**

No person shall:

- (1) Within or adjacent to timberland, dispose of a lighted match, cigarette, cigar, ashes, or other flaming or glowing substance, or any other substance or thing in such condition that is likely to ignite a forest, brush, grass, or woods fire, or throw or drop any of the aforesaid objects or substances from a moving vehicle or drop or leave any of the aforesaid objects or substances within the limits of the right-of-way of any road or highway in such timberland. The driver of a moving vehicle shall be deemed

prima facie liable where it cannot be determined which of the occupants of the moving vehicle threw or dropped any of the aforesaid objects or substances.

(2) Smoke in timberland during an emergency period of fire danger as proclaimed in KRS 149.405.

(3) Within or adjacent to timberland, set a backfire or cause a backfire to be set, except under the direct supervision of the natural resources and environmental protection cabinet, or unless it can be established that the setting of such backfire is necessary for the purpose of saving life or valuable property.

(4) Without authority, destroy, deface, or remove any notice, sign, or poster of the Natural Resources and Environmental Protection Cabinet, posted for the better protection of wood lots, forests, or wild lands from fire or trespass.

(5) Use or operate within or adjacent to timberland a welding torch, tarpot, or other device which may cause a fire, without clearing flammable material surrounding the operation or without taking such other reasonable precautions necessary to ensure against the starting and spreading of fire.

(6) Discharge or cause to be discharged a gun firing incendiary or tracer bullets or tracer charge or combustible gun wadding onto or across any timberland.

(7) Have in his possession on timberland any incendiary or tracer bullets or tracer charge, except in the course of transporting the same in conformity with law.

(8) In or adjacent to timberland, set fire or direct another to set fire to any flammable material for debris removal, cooking, heating, or to provide light without first obtaining permission from the landowner and taking necessary precautions to prevent the fire from spreading to adjacent lands. All burning materials shall be attended until extinguished.

**149.375. SETTING FIRE ON OWN LAND REGULATED.**

It shall be unlawful, within or adjacent to timberland, for any person to set fire to, or to procure another to set fire to, any flammable material upon land owned or leased by him unless he previously shall have taken all reasonable care and precaution, by carefully clearing around the flammable material as necessary to prevent the escape or spread of fire

to lands other than those owned or leased by him. It shall also be unlawful for any employee of any such owner or lessee of land to set fire to any flammable material, upon such land unless he shall have taken similar precautions to prevent the spread of such fire to any other land. All fires shall be attended until extinguished.

**149.380. SETTING FIRE ON LAND OWNED BY ANOTHER, PROHIBITED.**

No person shall:

(1) Wilfully, maliciously, or wantonly set fire or cause or procure to be set on fire any timberland, or flammable material on such land, which land is not owned, leased or controlled by him.

(2) Wilfully, maliciously, or wantonly allow a fire to escape from his land and burn the land or property of another.

(3) Wilfully, maliciously, or wantonly set, throw or place any device, instrument, or paraphernalia in or adjacent to any timberland with intent to set fire to such land, or which in the natural course of events would result in fire being set to such timberland.

**149.385. WOOD, SAW OR PROCESSING MILLS AND RAILROADS, REGULATION.**

(1) Any person operating or responsible for the operation of a sawmill, stavemill, heading mill, or other woodworking mill, or any manufacturing or processing establishment not entirely enclosed with fireproof or fire resistant walls or other fireproof or fire resistant shielding, shall if such mill or establishment is in or adjacent to timberland, maintain a cleared area of at least one hundred fifty feet (150') in all directions from any fires maintained in or about or in connection with the operation of such mill or establishment, and for a distance of one hundred feet (100') in all directions from any sawdust pile, slab pile, or any other flammable material accumulated from the operation of such mill or establishment.

(2) Each railroad company shall place in, on or around the top of the chimney of each of its locomotives a screen, fender, damper or other appliance that will prevent as far as possible sparks of fire escaping from the chimney within or adjacent to timberland.

(3) Each railroad company within or adjacent to timberland shall keep its right-of-way clear and free from weeds, high grass and decayed timber that is likely to take and communicate fire from passing trains to abutting or adjacent property.

**149.390. FIRES TO CAPTURE OR DESTROY GAME PROHIBITED.**

No person shall wilfully or knowingly set fire to any timberland not his own, or hollow trees or stumps or flammable material on timberland not his own to capture or destroy wild birds or quadrupeds or to destroy feeding or breeding grounds thereon.

**149.395. OPERATION OF WASTE MANAGEMENT FACILITIES OR OPEN DUMPS REGULATED.**

Any municipality, public institution or agency, or any persons maintaining or operating a waste management facility or open dump as defined in KRS 224.005 in any location where fire may spread to timberland shall provide such devices and conditions therefor as will reasonably promote the safe operation thereof and guard

against the escape of fire therefrom. The cabinet shall have power to make rules and regulations for the implementation of this section.

**149.400. FIRE HAZARD SEASONS - FIRES PROHIBITED - EXCEPTIONS.**

(1) The periods commencing on February 15 and ending on April 30 and commencing on October 1 and ending on December 15 of each year are hereby declared to be and established as the fire hazard seasons. During the fire hazard seasons, even though the precautions required by KRS 149.375 shall have been taken, it shall be unlawful for any person to set fire to, or to procure another to set fire to, any flammable material capable of spreading fire, located in or within one hundred fifty feet (150') of any woodland or brushland, except between the hours of 6:00 p.m. and 6:00 a.m., prevailing local time, or when the ground is covered with snow.

(2) This section shall not apply to fires which may be set for the purpose of burning plant beds.

(3) This section shall not apply to fires which may be set by competent and qualified

employees of railroad, utility, or pipeline companies in connection with the construction, operation, or maintenance of railroads, pipelines, powerlines, or other projects in the public interest on rights-of-way used for such railroads, pipelines, powerlines, or other projects, and such fires shall be attended at all times and be extinguished before the employees of such railroad, utility, or pipeline companies leave the vicinity of the fire.

(4) This section shall not apply to fires set by trained and qualified employees of a state government agency on land owned by the state or leased or managed by the state under a written agreement with the landowner, and set for the specific purpose of wildlife or plant habitat improvement, ecological site restoration, site preparation for natural or artificial regeneration or fuel reduction. Nongovernmental organizations and other governmental agencies may apply to the division of forestry for written approval to set fires under this subsection. Fires set under this subsection shall be in accordance with KRS 149.375. Persons who set such fires shall give written notification of the burn to the local division of forestry district office at least

twenty-four (24) hours in advance and obtain the approval of the district office.

**149.401. CITY OR COUNTY ORDINANCE BANNING OPEN BURNING DURING FIRE HAZARD PERIODS.**

(1) Without limiting the general authority granted to a county by KRS 67.083 and the general authority granted to a city by KRS 82.082, a city or county may enact an ordinance banning all open burning during periods of extraordinary forest fire hazard or fire occurrence. Such ordinance may authorize the implementation of such a ban by executive order of the chief executive officer upon notice by the division of forestry that a period of extraordinary forest fire hazard or fire occurrence exists.

(2) Any ordinance promulgated by a city or county pursuant to subsection (1) of this section may establish penalties for violation of the ordinance not to exceed the penalties set forth in KRS 149.990 (2).

(3) Any ordinance promulgated by a city or county pursuant to subsection (1) of this section may be enforced by the promulgating

body, or by the cabinet, and referred to the appropriate county or commonwealth attorney for

**149.405. ENTRY IN FOREST LANDS DURING DROUGHT - EMERGENCY PROCLAMATION, NOTICE.**

(1) It shall be unlawful, when the forest lands, brush lands and fields in this state or any part thereof have become so dry or parched as to create an extraordinary fire hazard endangering lives and property, for any person, except the owner, tenant or owner's authorized agent, persons regularly engaged in cutting, processing, or moving forest products, persons engaged in constructing, maintaining and operating utility or pipeline rights-of-way, or persons on official duty, to enter or travel in any state, county, municipality or private forest lands, brush lands, fields or idle or abandoned lands in the area so affected except on public highways or well defined private roads.

(2) When such an emergency is found to exist by the secretary for natural resources and environmental protection, the governor may proclaim such a condition to exist in the commonwealth or any described part thereof.

The provisions of subsection (1) shall be effective only during the time such proclamation is in force and only in the area where such emergency is declared to exist.

(3) The secretary of state shall cause notice of such proclamation or any amendments or rescission thereof to be published in a newspaper or newspapers of general circulation in the area affected.

**149.410. COMMONWEALTH'S ATTORNEY TO PROSECUTE ABATEMENT PROCEEDINGS.**

The commonwealth's attorney or county attorney shall initiate and prosecute appropriate abatement proceedings by injunction or otherwise, for the prevention or correction of any condition constituting or threatening to constitute a violation of KRS 149.360 to 149.430. The institution or pendency of a proceeding pursuant to this section shall not bar the imposition or any penalties or the securing of any other relief provided by KRS 149.360 to 149.430, 149.991, 277.990, 512.020, to 512.040, or administrative regulations promulgated thereunder.

**149.415. ADMINISTRATION OF LAW - INVESTIGATIONS.**

The natural resources and environmental protection cabinet shall administer KRS 149.360 to 149.430 and shall have power to issue, amend and revise such rules and regulations as may be authorized hereby or as may reasonably be necessary to implement the same. The cabinet is authorized to make, conduct or participate in any investigations and surveys designed to establish the cause of and responsibility for a particular forest fire or forest fire conditions generally and to cooperate with any and all law enforcement officers of or in this state in the apprehension and prosecution of persons violating this law. Nothing contained in KRS 149.360 to 149.430 shall be construed to limit or otherwise impair the jurisdiction or powers of any other department, agency or officer of or in this state to investigate, apprehend, prosecute or punish violations of law.

**149.420. STATE INSPECTION OF PREMISES.**

In connection with the administration of KRS 149.360 to 149.430 and any rule or regulation

pursuant hereto, any duly authorized officer, employee or agent of the cabinet and any law enforcement officer or fire protection officer having jurisdiction to enforce any provisions of KRS 149.360 to 149.430 shall have power to enter upon or into any premises at any time in order to inspect the same and to ascertain the degree of compliance with KRS 149.360 to 149.430, and with such rule or regulation promulgated hereunder.

**149.425. WARNING SIGNS ON HIGHWAY.**

The state department of highways is authorized to purchase and erect warning signs along the roads and highways of this state advising the public of the provisions of subsection (1) of KRS 149.370 and the penalty for violation thereof.

**149.430. LIABILITY OF VIOLATOR FOR STATE AND PRIVATE DAMAGES.**

(1) If any forest fire shall originate as a result of the violation by any person of any provision of KRS 149.360 to 149.430, such

person shall be, in addition to the penalty prescribed under KRS 149.991, liable to the state and to each county for the full amount of all expenses incurred by the state and county respectfully in suppressing each fire, such amounts to be recoverable by action brought by the secretary for natural resources and amounts to be recoverable by action brought by the secretary for natural resources and environmental protection in the name of the commonwealth on behalf of the commonwealth and by the county attorney on behalf of the county.

(2) In addition to any penalty pursuant to KRS 149.991, any person violating any of the provisions of KRS 149.360 to 149.430 shall be answerable in damages to any persons suffering such damage for the cost incurred in the suppression of any fire resulting from such violation and for damage to property resulting from such fire.

**149.510. DEFINITIONS FOR KRS 149.510 TO 149.600.**

As used in KRS 149.510 to 149.600, unless the context requires otherwise:

(1) "Secretary" means the secretary for natural resources and environmental protection.

(2) "Cabinet" means the natural resources and environmental protection cabinet.

(3) "Timberland" means any land which has enough timber or woody brush, standing or down, to constitute a fire menace to itself or adjoining lands, but does not include lands under cultivation or entirely in grass, nor land that is an isolated fire risk unless a fire on it would imperil the lands of an adjoining landowner.

**149.520. ESTABLISHMENT OF STATEWIDE SYSTEM FOR FOREST FIRE PREVENTION.**

(1) It shall be the duty of the cabinet to establish and maintain a statewide system of forest fire prevention, detection and suppression.

(2) The cabinet shall formulate a plan and program subject to the approval of the secretary for natural resources and environmental protection to extend forest fire protection to all counties not now participating in the state program. The plan shall provide for the establishment of such protection in all the counties of the state on or before Jan. 1, 1964.



**149.540. COUNTY PAYMENTS TO STATEWIDE SYSTEM - POWER TO REQUIRE OWNERS TO PARTICIPATE - ADJUSTMENTS IN ACREAGE.**

(1) After January 1, 1959, all counties receiving state forest fire protection and all counties having received notice of the intended establishment of such service shall annually pay to the cabinet a sum equivalent to two cents (2) per acre of privately owned timberlands according to the most current united states forest service survey of Kentucky subject to additions and deductions of acreage since the making of such study. Such payments shall be due and payable on September 15 following the assessment.

(2) Contributions may be met out of the general funds of the county and in addition the fiscal court may require each owner of timberland in the county to participate directly by paying into a special county forest fire protection fund an assessment not exceeding three cents (.03) per year for each acre of timberland of which he is the owner.

(3) In any case in which the cabinet and the governing body of any county cannot agree upon the additions or deductions to privately

owned forest acreage in a particular county, or to changes in forest acreage from year to year, the question shall be submitted to the judge of the circuit court of the county by a summary and informal proceeding, and a decision of the judge, certified to the governing body and to the cabinet respectively, shall be conclusive and final.

**149.550. COUNTY ASSESSMENT RATE - OWNERS' DUTIES.**

(1) If the county governing body requires the owners to participate, it shall determine the amount of the assessment for each acre, and shall order the assessment to be paid into the county treasury by the owners of all timberland located in the county.

(2) It shall be the duty of each owner of timberland situated in the county to list or have listed such property with the property valuation administrator within the time provided for assessing property for state and county ad valorem taxes.

(3) Timberland shall be listed by the owner of the first freehold estate therein, and it shall be listed without reference to conflicting title. The listing shall be made at the same time

and in the same manner in which declarations of real property owned are made with the property valuation administrator for assessment purposes. If the owner fails to list the timberland, the property valuation administrator shall list it. The property valuation administrator shall have the power to swear witnesses in order to ascertain the person in whose name to make the list.

(4) All persons in whose name the timberland acreage is properly listed shall remain bound for the assessment, notwithstanding they may have sold or parted with it.

**149.560. TAX ROLL RECORD OF  
TIMBERLAND ACREAGE.**

The property valuation administrator shall include on the regular property tax role an accurate record of the acreage of timberland listed in the name of each owner in the county.

**149.570. COMPUTATION OF  
TIMBERLAND ASSESSMENT - DELIVERY  
OF TAX BILLS.**

(1) When the property tax rolls are delivered to the county clerk by the property valuation administrator, as required by law, the

county clerk shall compute the assessment due the county from each owner of timberland in accordance with rate fixed by the county governing body and the amount of timberland acreage indicated on the property tax roll.

(2) The computation shall be made on the regular tax bills in such manner as may be directed by regulation of the department of revenue.

(3) The county clerk shall deliver these bills to the sheriff for collection as provided in KRS 133.220(3).

**149.580. COLLECTION OF TIMBERLAND  
ASSESSMENT.**

(1) The sheriff shall collect the assessment at the same time and in the same manner in which he collects the state and county ad valorem tax. He shall issue a receipt to the tax payer, report to the county judge/executive, and make his annual and final settlements with the fiscal court at the same time and in the same manner provided by law for his report and settlement of county and state taxes.

(2) Such assessments shall become due and payable on the date, and subject to the same

discounts, delinquency date, and penalties provided in KRS 134.020 for state, county and district taxes.

**149.590. COUNTY FOREST FIRE PROTECTION FUND.**

A separate fund shall be maintained by the county treasurer to be known as the county forest fire protection fund. The assessments collected from each timberland owner, together with penalties, shall constitute the fund and it shall be used only for making payments to the cabinet in accordance with provisions of KRS 149.540.

**149.600. APPEAL FROM LISTING OF PROPERTY AS TIMBERLAND.**

(1) Any person aggrieved by a listing of any portion of his property as timberland by the property valuation administrator may file a protest with the county judge/executive, provided the protest is in writing and is made within thirty (30) days of receipt of notice of listing. Protest may be made on the ground that the land or any portion so listed is not timberland, or that the timberland so listed will

not be benefited by the forest fire protection system then in effect, or benefited by the proposed forest fire protection system if the assessment is being made for the first time in that county.

(2) The county judge/executive shall hear all protests properly filed. Protests shall be heard within a reasonable time after the filing thereof, and reasonable notice shall be given to the protestant and the secretary for natural resources and environmental protection as to the time and place of the hearing. The county judge/executive shall have authority to issue subpoenas to compel the attendance of any witness desired by any interested party, and he shall be authorized to administer the oath to any witness.

(3) Proceedings for hearing any protest shall be summarized and the findings of the county judge/executive shall be final, and an order shall be entered either dismissing the protest or directing the proper county officials to alter their records in accordance with the findings.

**149.990. PENALTIES.**

(1) Any person who violates subsection (2) of KRS 149.040 shall be fined not less than five hundred dollars (\$500), or confined in jail for not less than thirty (30) nor more than one hundred (100) days, or both.

(2) Any physically able resident of this state above the age of eighteen (18) who refuses or neglects to assist in extinguishing forest fires, when summoned by a warden as authorized by KRS 149.090(2), and any person who refuses to allow the use of required equipment or materials shall be fined not less than fifty dollars (\$50) nor more than five hundred dollars (\$500).

(3) Any person who violates KRS 149.083 shall be fined not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1000), or imprisoned for not less than ninety (90) days nor more than twelve (12) months, or both.

**149.991. PENALTIES FOR VIOLATION OF KRS 149.360 TO 149.430.**

(1) Any person who violates any of the provisions of KRS 149.360 to 149.430 except KRS 149.380 shall be fined not less than one

hundred dollars (\$100) nor more than five hundred dollars (\$500) or imprisoned for not more than six (6) months, or both such fine and imprisonment.

(2) Any person who violates any of the provisions of KRS 149.380 shall be fined not less than one thousand dollars (\$1000) nor more than ten thousand dollars (\$10,000) or imprisoned for not more than five (5) years, or both such fine and imprisonment.