

DESIGNATED FOREST LAND APPLICATION CHECKLIST

RCW 84.33

WAC 458-40

DESIGNATED FOREST LAND is land in same ownership of five or more contiguous acres which is primarily devoted to and used for growing and harvesting a merchantable crop of timber.

- This application for **DESIGNATED FOREST LAND** is filed with:
Snohomish County Assessor's Office
3000 Rockefeller Ave., M/S 510
Everett, WA 98201
- The following information must be submitted:
- A DETAILED FOREST MANAGEMENT PLAN prepared with the assistance of, and signed by a professional forester. The plan must show how the property will be managed for the long-term commercial timber production and must detail projected cuttings and reforestation methods. Attached with this packet is a GUIDELINE FOR FORESTLAND MANAGEMENT PLANS from the State Department of Revenue and a list of consulting foresters.
- A completed application form. Anyone having an interest in the property must sign the form.
- A non-refundable application fee of \$500.00. Checks may be made payable to the Snohomish County Assessor's Office.
- Any lease agreements that would permit uses other than growing a timber crop.
- The complete legal description(s) along with the property tax account number(s). If the application is for a portion of a tax account number, include this information along with a map, legal description(s) and number of acres covered in the application.
- A site plan identifying forested areas, creek, ponds, outcropping and placing any structures standing on the property.

The application cannot be processed without the above information.

The application period is open from January 1st through December 31st of any year. Applications are processed for the following assessment year, and if approved, the changes would then affect the taxes the year following the assessment. (i.e. apply in 2017, approved in 2018 for 2019 property tax year).

If there is a building on the property, the building and a 1 acre building site are not eligible for the Designated Forest Land classification (for example, if there is a home on the property, the home and 1 acre of land would not be in the classification, and would be valued at the regular assessed values).

If you have any questions, please contact Jim Schmidtgall in the Assessor's Office at (425) 388-6576.

Designated Forest Land

JULY 2017

Washington State encourages sound forestry practices so that present and future generations can enjoy the many benefits they provide. In addition to scenic and recreational spaces, healthy forests provide:

- **An enhanced water supply.**
- **Reduced soil erosion, storm and flood damage.**
- **Habitat for wild game.**
- **Employment opportunities.**
- **Raw materials for products.**

As a way to encourage commercial forestry in Washington State, landowners may choose to have their land designated as forest land. This designation often results in a lower assessed value and lower taxes. Specific requirements must be met to qualify for this designation.

Requirements for Designated Forest Land

To request your land be designated as forest land, the following requirements apply:

- The land must be used primarily for growing and harvesting timber.
- The land must consist of a single parcel of 5 or more acres; or multiple, contiguous parcels totalling 5 or more acres. Residential home sites are not included in the 5 acre minimum.
- Designated forest land may include land used for incidental uses that are compatible with growing and harvesting timber, but no more than ten percent of the land may be used for such incidental uses.
- If the land has appurtenances necessary for the production, preparation, or sale of the timber products, that land may also be included.
- You must comply with forest practice laws and regulations.
- Application must be made to the county assessor.

Application for Designated Forest Land

You can get an application for Designated Forest Land from your local assessor's office. In some counties, an application fee may also apply. The application requires the following information:

- A legal description of, or assessor's parcel numbers for, all land you want designated as forest land.
- The date or dates of acquisition of the land.
- A brief description of the timber on the land, or if the timber has been harvested, your plan for restocking.
- If one exists, a copy of the timber management plan for the land, prepared by a forester or a person with adequate knowledge of timber management practices.
- If a timber management plan exists, an explanation of the extent to which the management plan has been implemented.
- Whether the land is used for grazing.
- Whether the land has been subdivided or a plat has been filed with respect to the land.
- Whether the land is managed in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules under Title 76 RCW.



- Whether the land is subject to forest fire protection assessments under RCW 76.04.610.
- Whether the land is subject to a lease, option, or other right that permits it to be used for any purpose other than growing and harvesting timber.
- A summary of your past and current experience growing and harvesting timber.
- A statement that you are aware of the potential tax liability involved when the land is no longer designated as forest land.
- An affirmation that the statements contained in the application are true and that the land described in the application meets the definition of forest land in RCW 84.33.035.
- A description and/or map showing what areas of the land are used for incidental uses compatible with the definition of forest land in RCW 84.33.035.

The assessor may also require an applicant to provide a timber management plan when an application for classification or reclassification into designated forest land is submitted. For additional information on timber management plans, please refer to the Guidelines for Timber Management Plans publication or visit www.foresttax.dor.wa.gov

Submit your completed application to the assessor's office by December 31.

If approved, designated status begins January 1 the year after you apply. If the assessor does not notify you as to whether your application was approved or denied prior to July 1 of the year after you apply, the application is automatically approved. If denied, you may appeal the denial to the county board of equalization.

Valuation of Designated Forest Land

The Department of Revenue annually adjusts and certifies forest land values to be used by county assessors in preparing assessment rolls. The assessors assign the forest land values to the property based upon land grades and operability classes. The timber on Designated Forest Land is exempt from real property taxes but is subject to timber excise tax under chapter 84.33 RCW. For additional information on timber excise tax, please refer to the Timber Excise Tax publication or visit www.foresttax.dor.wa.gov

Removal from Designated Forest Land

Land may be removed from designation if:

- You choose to remove the land and you notify the assessor in writing.
- You sell or transfer the land to an ownership that makes the land exempt from ad valorem taxation.
- You sell or transfer the land to a new owner that does not sign a notice of forest land continuance.
- Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that:
 1. The land is no longer primarily devoted to and used for growing and harvesting timber.
 2. You did not comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules under Title 76 RCW.
 3. Restocking the land has not occurred to the extent or within the time specified in your designation application.

Compensating Tax

Upon removal, you will be required to pay compensating tax unless the removal meets one of the exceptions outlined in RCW 84.33.140(13) (14), or(15). The amount of compensating tax is the difference between the last Designated Forest Land value and the new assessed value of the land. This amount is then multiplied by the last levy rate extended against the land and multiplied by the number of years the land was designated as forest land, not to exceed nine. Compensating taxes will also be due on the land from January 1 of the year the designation is removed up to the removal date.



Reclassification of Designated Forest Land

You may request the land to be reclassified (subject to all applicable qualifications for each classification) to the Current Use Program outlined in chapter 84.34 RCW, without paying the compensating tax. The Current Use Program offers three classifications:

- Open Space Land
- Farm and Agricultural Land
- Timber Land

For more information on these classifications, please refer to the Open Space Taxation Act publication.

Appeals

You may appeal the denial of your application for initial classification or reclassification as Designated Forest Land to the county board of equalization. You may also appeal any removals from designation as well as the new assessed value used to calculate the compensating tax.

Need More Information?

Please contact either your local assessor's office or the Property Tax Division at (360) 534-1400

Department of Revenue Taxpayer Assistance

- Call our Telephone Information Center 1-800-647-7706
- For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.



**Application for Designated Forest Land
Parcels with Same Ownership
Chapter 84.33 RCW**

File with County Assessor	Snohomish County
Parcel Numbers(s):	Notice of Approval or Denial
Owner(s) Name and Address:	<input type="checkbox"/> Application approved <input type="checkbox"/> Application denied <input type="checkbox"/> All parcel(s) <input type="checkbox"/> Portion(s) of parcel(s)
Telephone No.:	Date of approval/denial:
Email Address:	Owners notified on:
Legal Description:	Fee returned <input type="checkbox"/> Yes <input type="checkbox"/> No Date:
	Assessor/Deputy Signature:
	APPEAL: A denial of an application for designation as forest land may be appealed to the County Board of Equalization.
	Sec: _____
	Twp: _____
	Rge: _____

If a question below is addressed in your timber management plan, please indicate this after the applicable question.

1. How many acres is your parcel?
2. How many acres are you applying for?
3. When did you acquire this parcel?
4. Give a brief description of the timber on the land or, if harvested, your plan for restocking.

5. Do you have an existing timber management plan for this land? Yes No
 If yes, describe the nature and extent to which the plan has been implemented or changed.

6. Is the land used for grazing? Yes No
 If yes, how many acres are used for grazing?

7. Has this land been subdivided or has a plat been filed with respect to the land? Yes No

8. Are you and is your land in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris laws described in Title 76 RCW? Yes No
 If no, please explain.

9. Is all or part of the land subject to a forest fire patrol assessment as described in RCW 76.04.610? Yes No
 If no, please explain.

10. Is the land subject to a lease, option, or other right that permits the land to be used for a purpose other than growing and harvesting timber? Yes No
If yes, please explain.

11. Describe the present improvements (residence, buildings, etc.) on your parcel of land.

12. Attach a map of your property to show an outline of the current use of each area of the property such as: timbered areas, improvements such as your residence and any buildings, wetlands, streams, buffers, rock outcroppings, land used for grazing, etc.

13. Summary of your current and past experience with growing and harvesting timber.

NOTICE:

To verify eligibility, the assessor may require owners to submit pertinent data regarding the use of the designated land.

Timber Management Plans:

The assessor may require a timber management plan to be submitted with this application RCW (84.33.140(7)) A timber management plan is a plan prepared by a professional forester, or by another person who has adequate knowledge of timber management practices, concerning the use of the land to grow and harvest timber. A timber management plan may be required when

- An application for designation as forest land pursuant to this chapter is submitted;
- A sale or transfer of forest land occurs and a notice of designation continuance is signed; or
- If the assessor has reason to believe the forest land is no longer primarily used for growing and harvesting timber (less than 20 acres only)

As owner of the parcel(s) described in this application, I hereby indicate by my signatures below that I am aware of the compensating tax involved when the land ceases to be designated under the provisions of chapter 84.33 RCW. I also certify that this application and any accompanying documents are accurate and complete.

Print the name of each owner:

Signature of each owner:

Date

_____	_____	_____
_____	_____	_____
_____	_____	_____

Assessor

The assessor may submit approval notice (Form REV 62 0103) to the county auditor for recording.

Amount of Processing Fee Collected \$ _____

Date: _____

Removal from Designation and Compensating Tax (RCW 84.33.140)

The County Assessor shall remove land from forest land designation when any of the following occur:

1. The land owner requests removal;
2. Sale or transfer of the land to an ownership making it exempt from ad valorem taxation (compensating taxes are due and payable by the seller at the time of sale or transfer);
3. Sale or transfer of all or a portion of the land to a new owner, unless the new owner has signed a notice of designation continuance (compensating taxes are due and payable by the seller at the time of sale or transfer).
4. Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that:
 - a. The land is no longer primarily devoted to the growing and harvesting of timber;
 - b. The owner has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control and forest debris provisions under Title 76 RCW; or
 - c. Restocking has not occurred to the extent or within the time specified in the application for designation.

Within 30 days the land being removed from designation as forest land, the county assessor will notify the owner in writing, setting forth the reason for removal. The seller, transferor, or owner may appeal the removal to the County Board of Equalization.

Compensating tax is due and payable to the county treasurer 30 days after the owner is notified of the amount.

The compensating tax is not imposed if the removal of designation resulted solely from:

1. Transfer to a government entity in exchange for other forest land located within the state.
2. A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power based on official action taken by the entity and confirmed in writing.
3. A donation of fee title, development rights, or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections. At such time as the land is not used for the purposes enumerated, compensating tax shall be imposed upon the current owner.
4. The sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the natural heritage council and natural heritage plan as defined in chapter 79.70 RCW or approved for state natural resources conservation area purposes as defined in chapter 79.71 RCW, or for acquisition and management as a community forest trust as defined in chapter 79.155 RCW. At such time as the land is not used for the purposes enumerated, compensating tax shall be imposed upon the current owner.

5. The sale or transfer of fee title to the Parks and Recreation Commission for park and recreation purposes.
6. Official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present use of such land.
7. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
8. The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040.
9. The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land as been assessed and valued as classified forest land, designated as forest land under this chapter, or classified under chapter 84.34 RCW continuously since 1993. The date of death shown on a death certificate is the date used.
10. The discovery that the land was designated in error through no fault of the owner
11. A transfer of a property interest, in a county with a population of more than six hundred thousand inhabitants or in a county with a population of at least two hundred forty-five thousand inhabitants that borders Puget Sound as defined in RCW 90.71.010, to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain, improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the land is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner.
12. Compensating tax authorized in this section may not be imposed on land removed from designation as forestland solely as a result of a natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of the property.

For further information about laws governing designation of forest land (Chapter 84.33 RCW), contact the assessor in your county.

For tax assistance or to request this document in an alternate format, please call 1-800-548-8829. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact your local county assessor's office.

Guidelines for Timber Management Plans

JUNE 2010

Washington's Timber Land and Designated Forest Land classifications reduce taxable land values for landowners whose lands are "primarily used for growing and harvesting timber." These designations allow the land to be valued on forest use rather than the land's highest and best use.

A Timber Management Plan is required when applying for Timber Land (chapter 84.34 RCW) and may be required when applying for Designated Forest Land (chapter 84.33 RCW). A Timber Management Plan describes timber harvesting and associated activities.



Timber Land

The Timber Land classification requires a Timber Management Plan. The Timber Land classification requires a minimum of five (5) contiguous acres that are devoted primarily to the growing and harvesting of timber. It does not include a residential home site. Timber Land includes land used for incidental uses that are compatible with the growing and harvesting of timber, but no more than 10% of the land may be used for such incidental uses. Application for classification or reclassification of land as Timber Land is made to the county legislative authority where the land is located.

Designated Forest Land

Application for Designated Forest Land (DFL) may require a Timber Management Plan depending on the county requirements. DFL requires a minimum of twenty (20) contiguous acres that are devoted primarily to the growing and harvesting of timber. It does not include a residential home site. DFL includes land used for incidental uses that are compatible with the growing and harvesting of timber, but no more than 10% of the land may be used for such incidental uses. Application for DFL must be made at the assessor's office in the county where the land is located.

How to Apply

To apply for Timber Land or Designated Forestland classification, complete one of the following forms:

- Application for Classification or Reclassification as Open Space Land or Timber Land for Current Use Assessment
- Application for Designated Forest Land

These forms are available at the county assessor's office or on the Department of Revenue's website at dor.wa.gov.

Note: Reduced Timber Land or Designated Forest Land valuation remains in effect as long as the land continues to be used primarily for growing and harvesting timber.

Timber Management Plan

A Timber Management Plan should be prepared by a professional forester. A Timber Management Plan must include the following:

1. The legal description of the land, including the assessor's parcel number.
2. The date (or dates) of the land acquisition, a statement that the land has the same ownership, consists of contiguous acreage, and is primarily devoted and used to grow and harvest timber.
3. A brief description of the timber (major species, size, age and condition).

4. If the timber has been harvested describe the plans for reforestation. If the land has no trees presently growing on it, describe the plans to restock within 3 years of designation.
5. A description of past and present livestock grazing on the land.
6. A description of whether the land is in compliance with the stocking requirements including the number of trees per acre, planned forest management activities (thinning, harvest, brush control), fire protection efforts, insect and disease control, and weed control and forest debris abatement provisions of the Washington Forest Practices Act Title 76 RCW.
7. A statement indicating whether the land is subject to forest fire protection assessments pursuant to RCW 76.04.610.

Additional recommended information for a Timber Management Plan:

- a. **Goals** – describe the ownership goals for the land and provide an outline of the intended management of the land.
- b. **Forest types and stands** – provide an inventory of the timber by forest type including stocking levels and forest health conditions.
- c. **Resource inventory and environmental impact considerations** – describe the types and species of plants and animals, predominant habitats, wetlands, any endangered species, and aesthetic resources present on the land.

- d. A map or aerial photo showing the property lines, access roads, topography, water or other physical features of the property.
- e. A statement acknowledging that the owner is aware of the potential tax liability involved when the land ceases to be classified as Timber Land or Designated Forest Land.

Generally, an approved Forest Stewardship Plan as part of the Washington Department of Natural Resources (DNR) Forest Stewardship Program will meet the requirements for a Timber Management Plan.

Sources of Assistance

Washington Department of Natural Resources (DNR)

DNR Small Forest Landowner Office

The Small Forest Landowner Office serves as a resource and focal point for small forest landowners' (less than 5,000 acres) concerns and policies. The Office offers information on the Forestry Riparian Easement Program, Family Forest Fish Passage Program and technical and stewardship assistance for Timber management via the Stewardship Program.

Contact information

PO Box 47012
 Olympia, WA 98504-7012
 Phone: (360) 902-1400
 Fax: (360) 902-1428
sflo@dnr.wa.gov or visit
www.dnr.wa.gov

Washington State University Extension (WSU)

WSU Extension offers workshops on writing timber management plans, as well as other forest owner workshops and field days throughout the year. For upcoming events and detailed forest management information and resources, please visit <http://ext.wsu.edu/forestry/stewardship.htm/> or contact your local Extension office.

Washington State Department of Revenue

Forest Tax Section (DOR)

DOR provides help to the counties by reviewing Timber Management Plans, and offers assistance on forestland grading, compensating tax, and other aspects of designating forest land or timber land.

For more information, visit the Department's website www.foresttax.dor.wa.gov or call 1-800-548-8829.



To inquire about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call (360) 705-6718.

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LEGEND

ATFI – American Tree Farm Inspector

BS – Bachelor Science

BSF- Bachelor Forestry

BSFE – Bachelor Science Forest Engineering

BSFM – Bachelor Science Forest Management

CA – Certified Arborist

CF – Certified Forester (by SAF)

CL – Certified Logger

CRM – Certified Rangeland Manager

CWB – Certified Wildlife Biologist

FE – Forest Engineering

FM – Forest Management

FT - Forest Technician

MFFE – Masters Forestry Forest Engineering

MS – Master Science

MSWM – Masters Wildlife Management

PE – Professional Engineer

PLS – Professional Land Surveyor

REA – Real Estate Appraiser

TRAQ- Tree Risk Assessment Qualification

For information/changes contact: Jocko Burks, 4str@msn.com

Distribution: Membership, Chapter Chairs, County Assessor's, County Extension Offices, Conservation Districts.