

Current Use Application Timber Land Classification Parcels with Same Ownership

Chapter 84.34 RCW

File with County Legislative Authority	_____ County
Parcel Number(s): _____ _____	Notice of Approval or Denial <input type="checkbox"/> Application approved <input type="checkbox"/> Application denied <input type="checkbox"/> All parcel(s) <input type="checkbox"/> Portion(s) of parcel(s) Date of approval/denial: _____ Owners notified on: _____ Assessor notified on: _____ If approved, Agreement mailed on: _____ APPEAL: A denial of an application for classification as timber land may only be appealed to County Superior Court.
Owner(s) Name and Address: _____ _____ _____ _____	
Telephone No.: _____	
Email Address: _____	
Legal Description: _____	
	Sec: _____ Twp: _____ Rge: _____

If a question 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.

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

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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? If no, please explain. Yes No

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9. Is all or part of the land subject to a forest 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? If yes, please explain. Yes No

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 county legislative authority may require owners to submit pertinent data regarding the use of the classified land.

Timber Management Plans:

A copy of a timber management plan must be submitted with this application. (RCW 84.34.041) 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 is required:

- When an application for classification as timber land pursuant to this chapter is submitted;
- When a sale or transfer of timber land occurs and a notice of classification continuance is signed; or
- Within sixty days of the date the application for reclassification under this chapter is received.

As owner of the parcel(s) described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of chapter 84.34 RCW. I also certify that this application and any accompanying documents are accurate and complete.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070)

Print the name of each owner:

Signature of each owner:

Date:

Assessor

In accordance with the provisions of RCW 84.34.245(3), within ten days following receipt of the notice from the granting authority of classification of land under this chapter, the assessor must submit the signed agreement to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

Amount of Processing Fee Collected: \$

Date:

Timber Land Classification

Definition: "Timber land" means any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of forest crops for commercial purposes. "Timber land" means land only and does not include a residential home site. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than ten percent of the land may be used for such incidental uses. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

A timber management plan shall be filed with the county legislative authority either (a) when an application for classification as timber land pursuant to this chapter is submitted; (b) when a sale or transfer of timber land occurs and a notice of classification continuance is signed; or (c) within sixty days of the date the application for reclassification under this chapter is received. The application for reclassification will be accepted but not processed until the timber management plan is received. If the timber management plan is not received within sixty days of the date the application for reclassification is received, the application for reclassification shall be denied. If circumstances require it, the county assessor may allow in writing an extension of time for submitting a timber management plan when an application for classification or reclassification or notice of continuance is filed. When the assessor approves an extension of time for filing the timber management plan, the county legislative authority may delay processing an application until the timber management plan is received.

Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification

1. Upon removal from classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - (a) The difference between the property tax paid as Timber Land and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
 - (b) Interest upon the amounts of the difference in (a), paid at the same statutory rate charged on delinquent property taxes; plus
 - (c) A penalty of 20% will be applied to the additional tax and interest if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal as described in RCW 84.34.070(1).

2. The additional tax, interest, and penalty specified in (1) shall not be imposed if removal resulted solely from:
 - (a) Transfer to a governmental entity in exchange for other land located within the State of Washington.
 - (b) 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.
 - (c) 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 such property.
 - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallows the present use of such land.
 - (e) Transfer of land to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
 - (f) Acquisition of property interests by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections. (RCW 84.34.108(6)(f)).
 - (g) Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(f) (homesite).
 - (h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
 - (i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - (j) 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.
 - (k) 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 has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.
 - (l) The discovery that the land was classified in error through no fault of the owner.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact your local county assessor's office.



Snohomish County

PLANNING & DEVELOPMENT SERVICES

3000 Rockefeller Avenue, M/S #304, Everett, WA 98201-4046

OPEN SPACE TIMBER LAND CHECKLIST

THE SNOHOMISH COUNTY DEPARTMENT OF PLANNING & DEVELOPMENT SERVICES REVIEWS ALL APPLICATIONS FOR OPEN SPACE TIMBER LAND CLASSIFICATION AND REQUIRES THE FOLLOWING INFORMATION BE SUBMITTED:

1. A COMPLETED APPLICATION FORM WITH SIGNATURES OF ANYONE HAVING AN INTEREST IN THE PROPERTY, INCLUDING SPOUSE.
2. A LEGAL DESCRIPTION OF SUBJECT PROPERTY AND THE SNOHOMISH COUNTY PARCEL NUMBER(s).
3. A COPY OF ANY LEASE OR AGREEMENT, WHICH WOULD PERMIT USES OTHER THAN, THE PRESENT USE OF THE PROPERTY.
4. A NON-REFUNDABLE APPLICATION FEE OF \$500.00. CHECKS SHOULD BE MADE PAYABLE TO THE SNOHOMISH COUNTY ASSESSOR.
5. A DETAILED SITE PLAN, IDENTIFYING ANY BUILDINGS, STREAMS, ROADS, ETC. A MAP SHEET IS INCLUDED IN THIS PACKET.

FOR PARCELS CONTAINING LESS THAN 20 CONTIGUOUS ACRES:

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.

FOR PARCELS 20 ACRES OR LARGER:

A forest management plan, as detailed as above, or a detailed statement by the owner which addresses the same issues.

THE APPLICATION CANNOT BE ACCEPTED WITHOUT ALL THE INFORMATION AND APPLICATION FEE. RETURN COMPLETED APPLICATIONS TO:

**Snohomish County Assessor's Office
3000 Rockefeller Ave., M/S 510
Everett, WA 98201**

QUESTIONS:

- ELIGIBILITY - PLANNING & DEVELOPMENT SERVICES – Scott Lindquist 425-262-2086
OR EMAIL: matthew.lindquist@co.snohomish.wa.us
- APPLICATIONS AND INFORMATION - ASSESSOR'S OFFICE EXEMPTION DEPARTMENT – 425-388-3540.

Guidelines for Timber Management Plans

NOVEMBER 2020

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 percent 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 five (5) 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 percent 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.

The assessor may also require a timber management plan to determine continued eligibility when:

- DFL is sold or transferred and a continuance is signed, or
- The assessor believes that forest land sized less than 20 acres is no longer primarily devoted to growing and harvesting timber.



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 forester or a person with adequate knowledge of timber management practices. 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
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 **forestry.wsu.edu** 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 **foresttax.dor.wa.gov** or call **360-534-1324**.