

Application For Designated Forest Land

Chapter 84.33 RCW

The County Assessor must receive your application for forest land designation no later than December 31 for re-valuation the following year. "Forest Land" means all land in any contiguous ownership of 20 or more acres, which is primarily devoted to and used for growing and harvesting timber.

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|---|--|
| Owner _____ Address _____ City _____ State _____ Zip Code _____ Telephone No. _____ County Parcel / Account No. _____ | FOR ASSESSOR'S USE ONLY Date Received _____ _____ Assessment Year _____ for Tax Collection <input type="checkbox"/> Approved (date) _____ <input type="checkbox"/> Denied (date) _____ _____ Signature for Assessor or Deputy |
|---|--|

Date land acquired: _____ Has the land been subdivided or a plat filed? Yes No

Legal description of property: _____

Sec _____ Twp _____ Rge _____

Is all the land described by the Assessor's Account No(s)? Yes No. If not, show the area applied for using the sketch on the 2nd page.

Give a brief description of the timber on the land, or if harvested, your plan for restocking.*

Give a summary of past, current, and continuing activity in growing and harvesting timber.*

Do you have a forest management plan? If so, explain the nature and extent of implementation.* Yes No

Is the land subject to a lease, option, or other rights which permit it to be used for any purpose other than growing and harvesting timber? (Exclude coal and mineral rights) If yes, explain.* Yes No

Is the land used for grazing of domestic animals? If yes, list the kinds of animals and number of head.* Yes No

Is all of the land subject to a (forest) fire patrol assessment? (RCW 76.04.610) If not, please explain.* Yes No

Are you and is your land in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris laws? (Title 76 RCW) If not, please explain.* Yes No

Affirmation

As owner(s) of the foregoing described land, I/we indicate by signature(s) below that I/we are aware of the potential tax liability involved when the land ceases to be designated as forest land. I/we also declare under the penalty of perjury that this application and any accompanying papers have been examined by me/us and to the best of my/our knowledge are true, correct, and complete statements.

Date _____

Signature _____

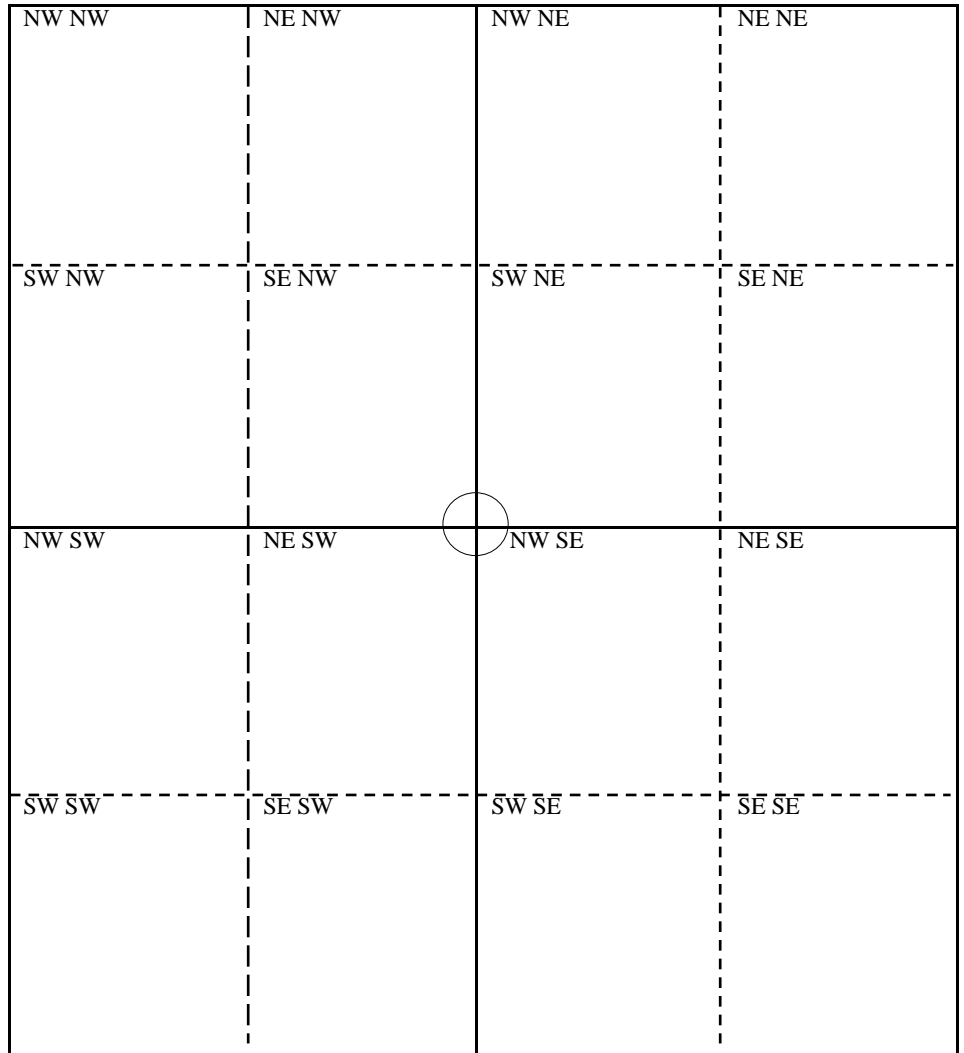
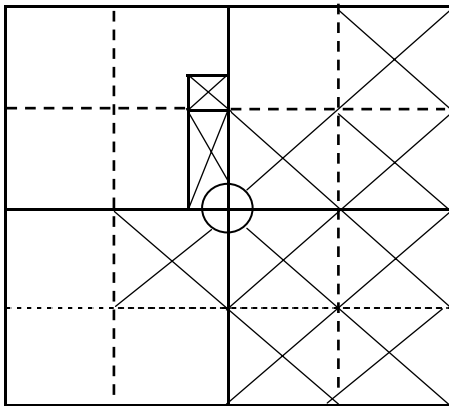
Sketch location of land applied for:

Section: _____

Township: _____

Range: _____

Total acres applied for: _____



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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;
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 forest land continuance. (Compensating taxes are then due and payable by the seller at the time of the sale.)

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 the growing and harvesting of timber;
2. 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
3. Restocking has not occurred to the extent or within the time specified in the application for designation.

Within 30 days after the land has been 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.

Except in the case of item number 3 above, the compensating tax is due and payable to the county treasurer 30 days after the owner is notified of the amount. The compensating tax due is the **difference between** the amount of tax last levied on the land under designation and the amount of the new assessed valuation, **multiplied by** the dollar rate that was last levied against the land, **multiplied by** the number of years (not to exceed 9) that the land was designated as forest land.

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; or

3. A donation of fee title, development rights or the right to harvest timber to a government agency or qualified organization, or sale or transfer of fee title to a governmental entity or nonprofit nature conservancy corporation, 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. When the land is no longer used for these purposes, the compensating tax will be imposed upon the current owner.
4. The sale or transfer of fee title to the Parks and Recreation Commission for park and recreation purposes.
5. 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.
6. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
7. The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
8. 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 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.

Within 30 days of the Notice of Removal by the county assessor, the landowner may apply for reclassification as Open Space, Farm and Agricultural, or Timber Land. No compensating tax would be due until the application is denied, or, if approved, the property is later removed from Open Space classification under RCW 84.34.108.

Appeal

An appeal of new assessed valuation or removal of classification or designation must be filed with the County Board of Equalization on or before July 1 or within 30 days of the Notice of Removal or Change of Valuation, whichever is the later.

For further information about laws governing designation of forest land (Chapter 84.33 RCW), contact your County Assessor. For information on Forest Practice Laws and Regulations, contact the Department of Natural Resources office in your area or the County Extension Agent.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.