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

File with County Assessor	**Island County**
Parcel Numbers(s):	**Notice of Approval or Denial**
Owner(s) Name and Address:	
Telephone No.:	
Email Address:	
Legal Description:	Sec: Twp: Rge:

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

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:**

Assessor Use Only

Designated Forest Land

Definition: "Forest land" is synonymous with "designated forest land" and 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 that is or are devoted primarily to growing and harvesting timber. Designated forest land means the 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.

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 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 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.

For further information about laws governing designation of forest land (Chapter 84.33 RCW), contact your County Assessor.