



**REQUEST FOR CONTINUANCE OF
DESIGNATED FOREST LAND
KITTITAS COUNTY ASSESSOR**

Kittitas County Courthouse, Room 101
205 West Fifth
Ellensburg, WA 98926
(509)962-7501

MARSHA WEYAND, ASSESSOR

If the new owner(s) of land that is classified as designated forest land wish(es) to continue the classification of this land, the new owner(s) must sign below. All new owners must sign. If the new owner(s) do(es) not desire to continue the classification, all additional or compensating tax calculated pursuant to RCW 84.33.140 shall be due and payable by the seller or transferor at the time of sale. To determine if the land qualifies to continue designation, the county assessor may be consulted.

Seller Name _____	Buyer Name _____
Address _____	Address _____
City, State, Zip _____	City, State, Zip _____
Date Received _____ (Assessor Use Only)	Parcel Number(s) _____
Complete Legal Description _____ (attach if necessary)	_____

Designated Forest RCW 84.33 Minimum of 20 contiguous forested acres required. To request continuance of this classification, mark the box on Page Two and see detailed definition of Designated Forest Land and explanation of liability due upon removal.

1. a) Current acreage of parcels(s) requested to continue in designated forest land. _____ acres
- b) If segregation in process, new acreage of parcel(s) requested to continue in designated forest land. _____ acres
2. Forest Land Management Plan is attached. YES _____ NO _____
3. a) If NO on Item 2: I/we request an extension to submit a Forest Land Management Plan due to the following circumstances:

3. b) If NO on Item 2: I/we have retained the following professional forester to produce a Forest Land Management Plan. A plan will be submitted within six months. Forester must sign Affirmation on Page Three.

Forester Name _____ Phone: _____
4. a) The herein property has been evaluated by the above forester and found to be adequately stocked according to Washington State Forest Practices Act 76.09 RCW and it does meet necessary requirements to continue in the above marked classification.
YES _____ NO _____
4. b) _____ If NO, I/we have been advised by the above forester of reforestation obligations necessary to bring the property into statutory compliance with adequate stocking levels. A completed copy of the State of Washington Department of Natural Resources Notice of Continuing Forest Land Obligation must be attached.

CLASSIFICATION UNDER CHAPTER 84.33 RCW. I/we request that this land retains its designation as forest land and I am/we are aware of the following definition of forest land.

FOREST LAND is synonymous with designated forest land and means all contiguous land in the same ownership of at least twenty acres that is primarily devoted to and used for growing and harvesting timber and means the land only.

I/we declare that I am/we are aware of the liability of removal of this land from designated forest land and upon removal a compensating tax shall be imposed that shall be equal to the difference between the amount of tax last levied on the land as forest land and an amount equal to the new assessed valuation of the land multiplied by the dollar rate of the last levy extended against the land, multiplied by a number, not greater than nine, equal to the number of years the land was designated as forest land.

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

- a. transfer to a government entity in exchange for other forest 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 this power;
- c. 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 or 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. At such time as the land is not used for the purposes enumerated, the compensating tax specified in subsection (11) of this section shall be imposed upon the current owner;
- d. the sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;
- e. 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;
- f. the creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
- g. the creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040;
- h. 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 chapter 84.34 continuously since 1993;
- i. the sale or transfer of land 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 chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
- j. the date of death shown on the death certificate is the date used.

FORESTER AFFIRMATION

I hereby indicate by my signature below that I declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge are true, correct and complete statements.

Forester's Signature

Date

Telephone Number

CURRENT OWNER AFFIRMATION

As current owner(s) of the land described in this application, I/we hereby indicate by my/our signature(s) below that I am/we are aware of the potential tax liability involved when the land ceases to be classified under provisions of CH. 84.33 RCW. I/we also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me/us and to the best of my/our knowledge are true, correct and complete statements.

Current Landowner's Signature

Date

Telephone Number

FUTURE OWNER AFFIRMATION

As future owner(s) of the land described in this application, I/we hereby indicate by my/our signature(s) below that I am/we are aware of the potential tax liability involved when the land ceases to be classified under provisions of CH. 84.33 RCW. I/we also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me/us and to the best of my/our knowledge are true, correct and complete statements.

Future Landowner's Signature

Date

Telephone Number

REVISED CODE OF WASHINGTON (RCW) REFERENCES:

TITLE 84 - Property Taxes

CHAPTER 34 - Open space

CHAPTER 33 - Designated Forest Land

WASHINGTON ADMINISTRATIVE CODE (WAC) REFERENCES:

TITLE 458-Department of Revenue

CHAPTER 30-Open Space Taxation Rules

(includes Designated Forest Land in Section 700)

For more information visit <http://dor.wa.gov>

Then go to Rules and Laws Tab and link to WAC or RCW