



MIKE HOUGARDY, ASSESSOR

Kittitas County Assessor Request for Continuance of Designated Forest Land

Chapter 84.33 RCW

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www.co.kittitas.wa.us/assessor

If the new owner(s) of land that is classified as designated forest land wishes to continue the classification of this land, the new owner(s) must sign below. If the new owner does 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.

This form must be completed by all parties and submitted to this office prior to recording of the sale documents. Incomplete request forms will not be accepted.

Seller Name	_____	Buyer Name	_____
Address	_____	Address	_____
City, State, Zip	_____	City, State, Zip	_____

Date Received (Assessor Use Only)	_____	Parcel Number(s)	_____
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Complete Legal Description _____
(attach if necessary)

1. Current acreage of parcels(s) requested to continue in designated forest land. _____ acres
 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. If NO on Item 2: I request an extension to submit a Forest Land Management Plan due to the following circumstances:

4. If NO, on Item 2: I 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: _____

5. 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 _____

_____ 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.

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 of 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 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.
10. The discovery that the land was designated in error through no fault of the owner.

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>