

## DFL / Timber Land Comparison Matrix

	<b>DESIGNATED FOREST LAND Ch. 84.33 RCW</b>	<b>OPEN SPACE TIMBER LAND Ch. 84.34 RCW</b>
<b>DOR Land Use Code</b>	<b>88</b>	<b>95</b>
<b>QUALIFICATIONS</b>		
<b>Qualifying Use</b>	Applies to land only. Must be devoted <i>primarily</i> to the growth and harvest of trees	Applies to land only. Must be devoted <i>primarily</i> to the growth & commercial harvest of forest crops (trees) for <b>commercial</b> purposes
<b>Acreage Requirements</b>	Five or more contiguous acres devoted to the growth and harvest of trees. Changed to this limit in 2014. <b>RCW 84.33.035(4)</b>	Five or more contiguous acres devoted to the growth and harvest of trees for <b>commercial</b> purposes. <b>RCW 84.34.020(3)</b>
<b>Contiguity Requirement</b>	Yes, a minimum of 5 contiguous acres. Parcels must be adjoining and can have same ownership or different ownerships. If different ownerships, all parcels must be managed as part of a single operation and owners must meet the definition of family with the owner of the adjoining parcel.	Same
<b>Minimum Income Requirements</b>	No. Land/timber management must be consistent with intent to grow and harvest for commercial purposes.	Same
<b>Can home sites (land) be included in program?</b>	No. Homesite and other non qualifying land must be valued at market value.	Same
<b>Can land under other buildings be included?</b>	Yes. Land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products may be valued as <b>forest land</b> .	Yes. Land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products may be valued as <b>timber land</b> .
<b>Incidental use allowed?</b>	Yes, up to 10% is allowed. Examples include gravel pits for servicing logging roads, land under a shed, or land used to store machinery or equipment used in conjunction with the timber enterprise.	Same
<b>Are there minimum harvest requirements?</b>	The land must be <b>primarily</b> devoted to growing and harvesting timber . There are no minimums or standards in rule or statute for how much must be harvested, so the assessor is afforded discretion in this matter. However, unless there are restrictions on the land prohibiting the taking of trees, harvesting must occur. The assessor may consider a Timber Management Plan (TMP), when present, as a guide to determine if the land is being harvested according to the scheduled plan.	Same, but the land must be <b>primarily</b> devoted to growing and harvesting timber for a <b>commercial</b> purpose
<b>Other Requirements?</b>	No.	Granting authority may require certain conditions to be met (RCW 84.34.041(4)). Conditions cannot conflict with requirements in statute or be considered arbitrary and capricious.

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<b>TIMBER MANAGEMENT PLANS</b>		
<b>Is a timber management plan required for the program?</b>	A Timber Management Plan <i>may</i> be required by assessor: <ul style="list-style-type: none"> <li>- At application;</li> <li>- At sale or transfer when a continuance is signed; or</li> <li>- If the assessor believes that forest land sized less than 20 acres is no longer primarily devoted to growing and harvesting timber.</li> </ul>	Timber Management Plan is required
<b>APPLICATIONS FOR CLASSIFICATION / RECLASSIFICATION</b>		
<b>When to Apply?</b>	By December 31 of any year. If approved, the change will be reflected in the next year's <b>assessed</b> value, in turn lowering the <b>taxable</b> value in 2 years.	Same
<b>Applications Are Submitted To</b>	<b>The County Assessor</b>	<b>The County Legislative Authority (CLA)</b> or combined city/county legislative authority if land is in an incorporated area. The assessor typically provides forms and guidance to taxpayers preparing applications.
<b>Who Approves or Denies</b>	Assessor must approve or deny <b>by July 1st of the year following application</b> or it is <b>automatically approved</b> .	CLA must approve or deny <b>within 6 months</b> of completed application. If no action, however, the approval is <b>not</b> automatic
<b>Reclassification Allowed</b>	Yes	Same
<b>Can Denial be Appealed?</b>	Yes - to <b>County Board of Equalization</b>	Yes - to <b>County Superior Court</b>
<b>VALUATION</b>		
<b>How is assessed value determined?</b>	Per acre rates determined annually by Department of Revenue based on land grade & operability class, published in <b>WAC 458-40-540</b>	Same
<b>Dual Roll Required</b>	<b>No. RCW 84.33.140(2)</b>	<b>Yes. RCW 84.34.050</b>
<b>Change of Value Notice Required?</b>	<b>No. RCW 84.40.045.</b>	<b>Yes</b>
<b>Can Assessed Value be Appealed?</b>	Yes. However, values are calculated by DOR according to RCW 84.33.140. Owner may appeal land grade & operability class, market value of areas not designated, and improvement values.	Same. May also appeal non-taxable market value of land kept on dual roll.
<b>Is land subject to special benefit assessments?</b>	No, unless exemption is waived by owner. <b>RCW 84.33.210.</b>	No, unless exemption is waived by owner. <b>RCW 84.34.310.</b>

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<b>REMOVALS AND WITHDRAWALS</b>		
<b>Can the owner voluntarily withdraw the property?</b>	<b>Yes. There is no 2-year notice requirement</b> for DFL withdrawals because there is no penalty upon withdrawal.	<b>Yes, but owner must notify the assessor in writing at least 2 years in advance and the land must be classified for a total of at least 10 years to avoid the 20% penalty.</b>
<b>What causes a removal?</b>	1) Request by owner 2) Change of use 3) Sale and new owner chooses not to sign notice of continuance or assessor does not approve notice of continuance 4) Property no longer qualifies 5) Failure to respond to Assessor's verification requests	Same
<b>If removed, what is due?</b>	<b>Up to 9 years of compensating tax</b> unless removal meets an exception listed in RCW 84.33.140.	<b>Up to 7 years of additional tax, interest, and penalty</b> , unless removal meets an exception listed in RCW 84.34.108.
<b>Can owner appeal removal?</b>	Yes - to <b>County Board of Equalization</b>	Yes - to <b>County Board of Equalization.</b>
<b>CONTINUANCE</b>		
<b>If selling, what options are available to purchaser?</b>	Buyer may continue in the classification upon signing a Notice of Continuance. Assessor has 15 calendar days to process Notice of Continuance. Assessor may ask new owner for additional documentation to verify the land is eligible for classification continuance. If denied, land is removed and <b>compensating tax is due from seller before sale or transfer of land is completed.</b>	Buyer may continue in the classification upon signing a Notice of Continuance. Assessor has 15 calendar days to process Notice of Continuance. Assessor may ask new owner for additional documentation to verify the land is eligible for classification continuance. If denied, land is removed and <b>additional tax, interest, and penalty is due from seller before sale or transfer of land is completed.</b>