

**Current Use Application  
Timber Land Classification  
Parcels with Same Ownership**  
Chapter 84.34 RCW

<b>File with County Legislative Authority</b>	_____ County
Parcel Number(s): _____ _____	<b>Notice of Approval or Denial</b> <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Application approved</div><div><input type="checkbox"/> Application denied</div></div> <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> All parcel(s)</div><div><input type="checkbox"/> Portion(s) of parcel(s)</div></div> <div>Date of approval/denial: _____</div> <div>Owners notified on: _____</div> <div>Assessor notified on: _____</div> <div>If approved, Agreement mailed on: _____</div> <b>APPEAL:</b> A denial of an application for classification as timber land may only be appealed to County Superior Court.
Owner(s) Name and Address: _____ _____ _____ _____	
Telephone No.: _____	
Email Address: _____	
Legal Description: _____	
	Sec: _____ Twp: _____ Rge: _____

**If a question is addressed in your timber management plan, please indicate this after the applicable question.**

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.  
\_\_\_\_\_  
\_\_\_\_\_

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5. Do you have an existing timber management plan for this land? ☐ Yes ☐ No  
If yes, has it existed for more than one year ☐ Yes ☐ No  
If yes, describe the nature and extent to which the plan has been implemented or changed.  
\_\_\_\_\_  
\_\_\_\_\_

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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? If no, please explain. ☐ Yes ☐ No  
\_\_\_\_\_  
\_\_\_\_\_

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9. Is all or part of the land subject to a forest 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? If yes, please explain. ☐ Yes ☐ No

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 county legislative authority may require owners to submit pertinent data regarding the use of the classified land.

### Timber Management Plans:

A copy of a timber management plan must be submitted with this application. (RCW 84.34.041) 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 is required:

- When an application for classification as timber land pursuant to this chapter is submitted;
- When a sale or transfer of timber land occurs and a notice of classification continuance is signed; or
- Within sixty days of the date the application for reclassification under this chapter is received.

As owner of the parcel(s) described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of chapter 84.34 RCW. I also certify that this application and any accompanying documents are accurate and complete.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070)

**Print the name of each owner:**

**Signature of each owner:**

**Date:**

### Assessor

In accordance with the provisions of RCW 84.34.245(3), within ten days following receipt of the notice from the granting authority of classification of land under this chapter, the assessor must submit the signed agreement to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

Amount of Processing Fee Collected: \$

Date:

## Timber Land Classification

**Definition:** "Timber land" 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 which is or are devoted primarily to the growth and harvest of forest crops for commercial purposes. "Timber land" means 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.

A timber management plan shall be filed with the county legislative authority either (a) when an application for classification as timber land pursuant to this chapter is submitted; (b) when a sale or transfer of timber land occurs and a notice of classification continuance is signed; or (c) within sixty days of the date the application for reclassification under this chapter is received. The application for reclassification will be accepted but not processed until the timber management plan is received. If the timber management plan is not received within sixty days of the date the application for reclassification is received, the application for reclassification shall be denied. If circumstances require it, the county assessor may allow in writing an extension of time for submitting a timber management plan when an application for classification or reclassification or notice of continuance is filed. When the assessor approves an extension of time for filing the timber management plan, the county legislative authority may delay processing an application until the timber management plan is received.

### Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification

1. Upon removal from classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
  - (a) The difference between the property tax paid as Timber Land and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
  - (b) Interest upon the amounts of the difference in (a), paid at the same statutory rate charged on delinquent property taxes; plus
  - (c) A penalty of 20% will be applied to the additional tax and interest if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal as described in RCW 84.34.070(1).

2. The additional tax, interest, and penalty specified in (1) shall not be imposed if removal resulted solely from:
  - (a) Transfer to a governmental entity in exchange for other 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 such power.
  - (c) A natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
  - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallows the present use of such land.
  - (e) Transfer of land to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
  - (f) Acquisition of property interests by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections. (RCW 84.34.108(6)(f)).
  - (g) Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(f) (homesite).
  - (h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
  - (i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
  - (j) 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.
  - (k) 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 this chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.
  - (l) The discovery that the land was classified in error through no fault of the owner.

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