

# Timber Land

## APPLICATION



**King County**

Department of Natural Resources and Parks

Water and Land Resources Division

## TIMBER LAND

### Application for Current Use Assessment Classification

The Timber Land program offers an incentive to preserve forestland on private property in King County by providing a tax reduction. A participating property is assessed at a “current use” value, which is lower than the “highest and best use” assessment value that would otherwise apply to the property.

The land participating in this program must be devoted primarily to the growth, harvest, and management of forest crops for commercial purposes. It must be managed according to an approved **forest stewardship plan**. A landowner’s objectives may be more than just timber production and might include management for aesthetics, wildlife and other natural resources. The participating land shall contain **not less than five and not more than twenty acres** of contiguous forestland or potential forestland and be in a rural, agricultural, or forest zone. Participating land cannot be owned by more than one owner or ownership.

The area used for your home, landscaping, driveway, and other personal uses does not qualify for Timber Land and is referred to as the excluded area. It is acceptable to exclude an area for a future home and/or potential use/development. The area that meets Timber Land requirements and enrolls is referred to as the participating area.

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### FILING YOUR APPLICATION

**Where to File Your Application:** King County Water and Land Resources Division. It may be filed in person (open M-F 8:30 a.m. - 4:30 p.m., except holidays) or postmarked no later than the annual deadline and sent to:

King County WLRD  
Timber Land Program  
201 South Jackson Street, Suite 600  
Seattle, WA 98104-3855

**Annual Deadline:** December 31<sup>st</sup>

**Fee:** \$480. This non-refundable fee must be paid by check for the full amount and made payable to the King County Office of Finance.

**Questions:** Staff will evaluate property eligibility and are available to answer questions.

Alternate Format Available

TTY Relay: 771

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## APPLICATION PACKET

Your application must include an **original** and **five copies** of each of the following documents:

**Application Form:**

Please complete the entire application form accurately and neatly. Page A-2 must be notarized and signed by each owner.

**Forest Stewardship Plan:**

A forest stewardship plan (occasionally referred to as a timber management plan) is normally prepared by a consulting forester or the landowner. This plan details the management of the classified timber land (including, but not limited to, the planting, growing, harvesting, and replanting of timber and an inventory of merchantable timber). The final plan is reviewed by the Department to insure it meets the requirements of an approved plan.

Information regarding the requirements of an approved forest stewardship plan can be found at:

<http://www.kingcounty.gov/operations/policies/rules/utilities/put8191pr.aspx>

Additional information about forest stewardship planning and technical advice can be found at:

<http://www.kingcounty.gov/environment/waterandland/forestry/landownerhelp.aspx>

**Legal description of parcel:**

Provide the legal description for each parcel applying. An abbreviated legal description is adequate and may be obtained from your deed or your tax statement. Using your parcel number, this description can also be found on the Assessor's web site under "eReal Property" at [www.kingcounty.gov/Assessor.aspx](http://www.kingcounty.gov/Assessor.aspx).

**Site plan map:**

Provide a site plan map for the property. This map illustrates what portion of your land you wish to enroll in Timber Land and should detail where improvements are or will be located. Your best *approximation* is all that is needed; no formal survey is required. Staff will confirm delineation of enrolled and excluded areas as part of the application review process.

Details of your site plan: On a copy of a King County Assessor's map or other scaled map with parcel number and measurements (please see the example of Site Map on page 5):

- As accurately as possible provide the dimensions and location of the area to be excluded from Timber Land, in relation to the property's boundary lines
- Indicate location and dimensions of improvements (house, yard, septic field, driveway, well, etc.) and roads
- Indicate location of any physical characteristics of the property (creek, wetland, cliff, ravine, etc.)

**Additional documents *may be requested by staff.***

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## TIMBER LAND CLARIFICATIONS and the REVIEW PROCESS

Please know your enrollment in Timber Land is not based on how well questions are answered or if supporting information is absent when the application is filed. Revisions are common during staff's review of the application, including receipt of additional documentation such as a forest stewardship plan. Timber Land staff are advocates for your property's participation and will help you enroll whatever qualifying portion of your property you desire. Upon enrollment, it's hopeful a participant will completely understand their participation status and enjoy the benefits this program offers.

There are several reoccurring questions that are simple to address:

- **“Will I see a reduction on my entire tax bill?”** Timber Land only reduces the land value for the portion of a property participating. Most properties have a home and can't enroll the entire parcel, which means the improvement value (home) and the value of the land excluded from the program do not receive a tax reduction. Most properties receive a reduction that ranges from \$700-\$2500 each year – a savings that depends on the land's value.
- **“Do I have to reapply each year?”** Once enrolled you're in. However, if you wish to *improve* your enrollment status (increase acreage), then you do need to reapply.
- **“I heard I can withdraw after ten years and owe nothing back.”** If any portion of the Timber Land is withdrawn or removed, then the owner will owe back the most recent 7-year savings received on that area (interest will apply and maybe penalty as well).
- **“Will county staff or the public now be coming on my property?”** Enrollment in Timber Land does not mean your land will be accessible to the general public. Timber Land staff will schedule a visit to monitor your participation status, but otherwise there are no additional access permissions.
- **“When do I need to revise my forest stewardship plan?”** If your management goals/objectives for the forested area change or become outdated, then you'll need to make revisions to the existing plan. If you sell the property and a new buyer has different forest management goals, then a new/revised forest stewardship plan is needed.

Participation in Timber Land requires approval by the King County Council. It will take approximately 4-6 months for your application to be acted on by council. Applying this year (2013) will result in a reduction in your 2014 valuation (if your application is approved), which means your tax savings will begin in 2015.

Once we receive your application the following actions will occur:

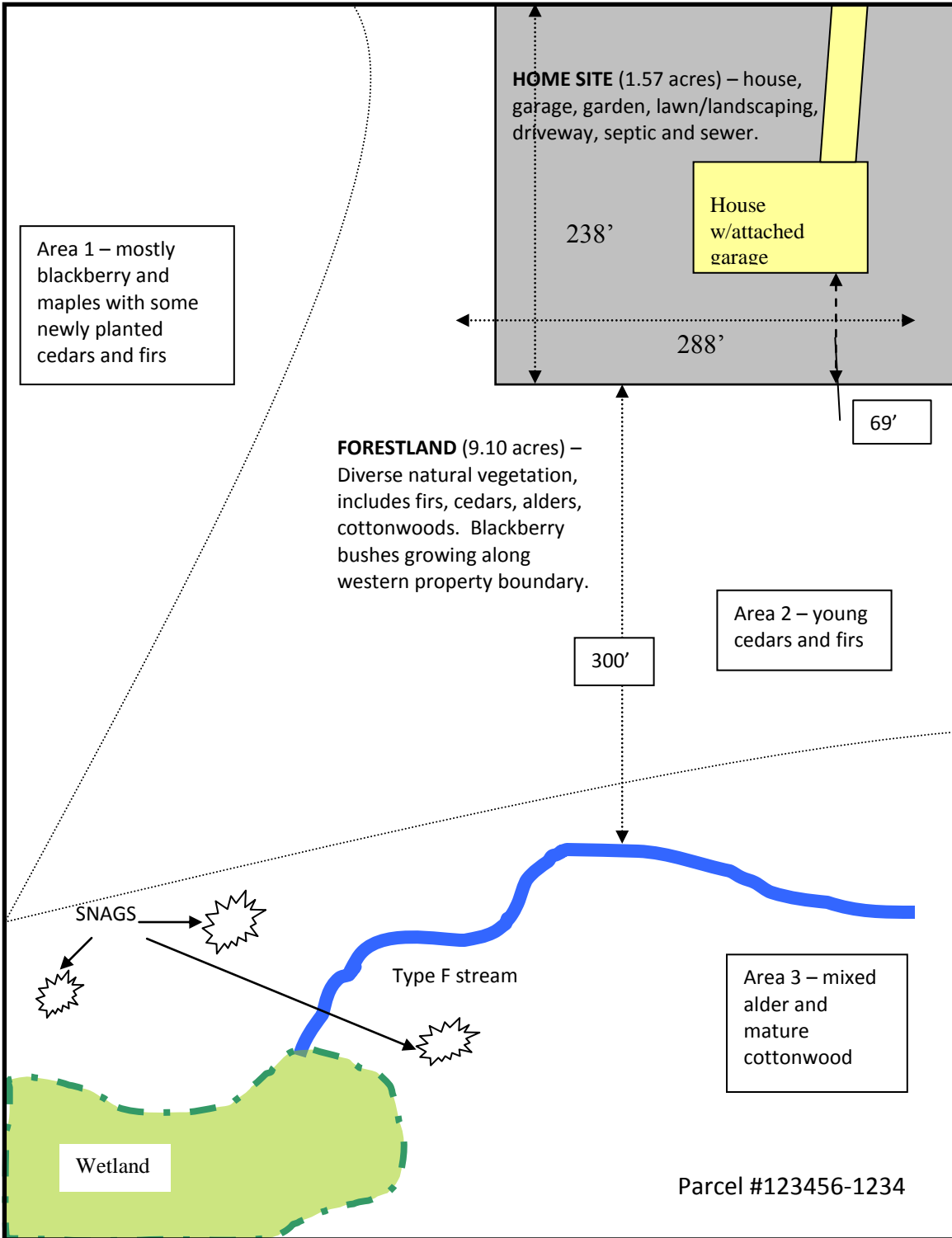
- Review of your Timber Land application and property information
- Site visit** for resource/property analysis
- Review and approval of the required **forest stewardship**
- Presentation of the staff report and recommendation at a scheduled **public hearing**
- Examiner's report (based on public hearing) sent to **King County Council for action**
- County Council approval results in the execution of an **Open Space Taxation Agreement**
- Staff completes legal description and final administrative actions
- Formal enrollment occurs once the signed agreement is recorded

# EXAMPLE of Site Map



600 feet

775 feet



Scale: 1 inch = 100 feet

**TIMBER LAND  
Application**

**Timber Land Classification For Property Within King County, Washington  
In Accordance With RCW 84.34 and K.C.C 20.36**

Original Application Package AND 5 Copies of All Documents Must Be Submitted To:  
The King County Department of Natural Resources, Rural and Regional Services Section  
201 South Jackson Street, Suite 600, Seattle, WA 98104-3855

1. NAME of APPLICANT: \_\_\_\_\_

Day Phone: \_\_\_\_\_ Evening Phone: \_\_\_\_\_ Email: \_\_\_\_\_

2. MAILING ADDRESS of APPLICANT: \_\_\_\_\_  
\_\_\_\_\_

3. PROPERTY ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

Is the property located in an incorporated city? Yes \_\_\_ City: \_\_\_\_\_ No \_\_\_  
From what road is the property accessed? \_\_\_\_\_

4. PROPERTY HISTORY: Is the property presently participating in a current use assessment program (RCW 84.34 or RCW 84.33)? Yes \_\_\_ No \_\_\_

5. APPLICANT'S INTEREST in PROPERTY: Owner Yes \_\_\_ No \_\_\_  
Purchasing through contract Yes \_\_\_ No \_\_\_  
Other \_\_\_\_\_ Explain \_\_\_\_\_

6. PARCEL NUMBER and ACREAGE of EACH PARCEL:

<u>Tax Assessor Parcel #</u>	<u>Total Acres in Parcel</u>	<u>Acres Requested for Timber Land</u>
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
TOTAL	_____	_____

County use only:

Date Received: \_\_\_\_\_

File NO. \_\_\_\_\_

**AFFIRMATION**

As owner(s) of the land described above, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I also 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 it is a true, correct, and complete statement.

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 Name	Signature
Print Name	Signature

State of Washington  
County of \_\_\_\_\_

Subscribed and affirmed to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Notary's Signature	My Appointment Expires
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**Statement Of Additional Tax, Interest, And Penalty Due Upon Removal Of Classification**

1. Upon removal of 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 "Open Space 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 (a), paid at the same statutory rate charged on delinquent property taxes.

- (c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal process, or except as a result of those conditions listed in (2) below.
2. The additional tax, interest, and penalty specified in (1) above shall not be imposed if removal resulted solely from:
- (a) Transfer to a government 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, 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 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 (See RCW 84.34.108(6)(f)).
  - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e) (farm 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 fee interest or a conservation easement for the riparian open space program 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 a death certificate is the date used.
  - (l) The discovery that the land was classified in error through no fault of the owner.



**I. GENERAL**

- A. Describe all present and proposed uses within the Timber Land area (**participating area**). Uses include forestry activities and might include enjoyment of paths/trails, bird watching or similar passive uses. Please attach additional sheets if necessary.

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- B. Describe all existing improvements on the property (**excluded area**). This includes home, driveway, road, drainage system, well, yard, landscaping, garden and other personal-use areas. Please attach additional sheets if necessary.

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- C. Describe all potential or planned improvements and where they might be located on the property. Excluding an area now that might be later developed, such as a future home site, should be considered, but is not required. Please attach additional sheets if necessary.

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- D. Is the land subject to lease or other agreements (such as CCR's, utility, natural or native growth protection, conservation, trail, or road easement) that may limit the property's use, development or management?

Yes \_\_\_\_\_ No \_\_\_\_\_

If "yes", then what type of lease/agreement/easement is it? \_\_\_\_\_

**Please attach copies of all leases, options, easements or any other such agreements.**

**II. SPECIFIC JUSTIFICATION**

A. Date or dates of acquisition of the property:

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B. Description and amount of timber on the property (you may state, "refer to forest stewardship plan" if appropriate):

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C. What type of experience do you have regarding the growth and harvest of timber?

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D. Is there a Forest Stewardship Plan for the property?

Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes**, what is the nature and extent of implementation of such a plan, i.e., compliance with the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 RCW (Forest Practices Act)?

**If no**, what arrangements have been made for one to be prepared?

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**A FOREST STEWARDSHIP PLAN IS REQUIRED**

*(Staff may be able to provide you with a list of forestry consultants who may be able to prepare a Forest Stewardship Plan.)*