



Designated Forest Land

Program Summary

Chapter 84.33 RCW provides that land of twenty or more contiguous acres primarily devoted to and used for growing and harvesting timber may be assessed, for purposes of property tax collection, based on the current use of the land. However, if there is a residence on the parcel, a minimum one-acre building site is excluded from the classification. Smaller parcels may be eligible for the Timber land classification.

Basis of Assessment

The Department of Revenue annually provides the assessor with a schedule of per-acre values, by "land grade." Land grades are a composite of soil type and utility. The assessor determines the land grades of the subject property by referring to land grade maps provided by the Department of Natural Resources. In Kitsap County, forest land assessed values average about \$125 per acre.

Application Requirements

Applications may be obtained from and filed with the Assessor by December 31. There is no application fee. If approved, assessment as designated forest land would begin the year following the year in which the application is made, and would apply to taxes payable in the year following the first year of assessment as forest land. For example, an application received before December 31, 2009 would be processed for the 2010 assessment roll, which is the basis for taxes payable in 2011.

The application must include a forest management plan, which provides a detailed description of the property and the timber on the property, and a schedule for growing and harvesting the timber. Applications will not be approved for property that does not have a merchantable stand of timber or adequate stocking. Land within two hundred feet of salt water cannot be included in the forest land classification.

Removal from Designation

Removal from designation will be initiated if:

- The owner submits a written request to remove designation,
- The land is sold or transferred to an ownership making it exempt from *ad valorem* taxation,
- All or a portion of the land is transferred to a new owner, unless the new owner has signed a Notice of Continuance; or
- The Assessor determines, after giving the owner written notice and an opportunity to be heard, that the land is no longer primarily used for and devoted to growing and harvesting timber; the owner has failed to comply with a final order with respect to a violation of the provisions of Title 76 RCW; or restocking has not occurred to the extent or within the time specified in the application for designation

Removal of designation for the first three reasons above will apply only to the land affected, provided that any remaining land meets the definition of forest land in RCW 84.33.100.

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Compensating Tax

When property is removed from forest land designation, compensating tax may be due. Compensating tax is calculated by multiplying the difference between the current fair market value and the current forest land value, times the current levy rate, times the number of years in the program (not to exceed ten).

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 within the state;
2. Land is taken by power of eminent domain or transferred in anticipation of the exercise of such power;
3. Donation of the development rights or the right to harvest timber to a government agency or qualified organization, or the sale or transfer of title to a governmental entity or nonprofit nature conservancy corporation, exclusively for the protection and conservation of lands; provided that when land is not used for these purposes, compensating tax will be imposed.
4. Creation, sale or transfer of a fee interest or conservation easement for the riparian open space program

Timber Management Plan/Site Plan

Applications for classification as designated forest land must include a timber management plan. The plan should describe the current status of the property and how it will be managed, and should include a growth stimulus program as well as a planned harvest program. A ten-year management schedule for fertilization, brush control, commercial thinning, harvest (clear-cutting and/or selective logging), and replanting (including site preparation, spacing, and amount per acre) must also be included. A site plan must be provided which illustrates topography, access, location of various timber types, harvest schedule, and all buildings on the property. The Department of Natural Resources or a professional forest consultant can provide assistance with the plans.

The Department of Revenue publication [Guidelines for Forest Land Management Plans](#) also provides useful information for the development of a timber management plan.

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