



GUIDELINES FOR FOREST LAND MANAGEMENT PLANS

Timber Management Plans and Current Use Tax Laws

A Timber Management Plan describes timber harvest and associated activities. It is required when applying for current use tax status as Open Space Timber Land (chapter 84.34 RCW) and may be required when applying for Designated Forest Land (chapter 84.33 RCW).

Current use taxation encourages landowners to keep acreage in forestry use by reducing land values. It assesses the value on the land's current use rather than the land's highest and best use. The current use tax remains in effect as long as the land is primarily used for growing and harvesting timber.

Applying for Current Use Status

Open Space Timber Land (OST)

The Open Space Timber Land program requires a Timber Management Plan. You must apply for classification or reclassification of land as OST to the county legislative authority where the land is located. The OST designation requires a minimum of five contiguous acres, not including land with nonforest crops or improvements. The OST program subtracts a minimum of one acre for a residence, which cannot be counted as part of the current use acreage.

Designated Forest Land (DFL)

Application for DFL may require a *Timber Management Plan* depending on the county's requirements. Application for DFL must be made at the county assessor's office. The DFL designation requires a minimum of 20 contiguous acres that are devoted primarily to the growing and harvesting of timber. It does not include a residential homesite. DFL 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.

Timber Management Plan

A Timber Management Plan is prepared by a trained forester, or other person with adequate knowledge of timber management practices. Examples of activities to be listed include, but are not limited to, planting, pruning,

pre-commercial thinning, brush control, and environmental protection measures.

To apply for current use status, you must complete one of the following forms:

- Application for Designated Forest Land
- Application for Classification or Reclassification as Open Space Land or Timber land for Current Use Assessment

These forms are available at the county assessor's office or on the Department of Revenue's web site at <http://dor.wa.gov>.

The Timber Management Plan must include the following:

1. A legal description of the land.
2. The date or dates the land was acquired.
3. A map or aerial photo showing the property lines, access roads into the parcel, or other physical features on the property.
4. A brief description of the timber on the land, if the timber has been harvested, or the owner's plan for restocking. If the land has no trees growing on it, the applicant must have a plan to restock within three years of designation.
5. A statement of past and present grazing activities on the land.
6. A statement indicating whether the land has been subdivided or platted.
7. A statement whether the land is in compliance with the restocking, forest management, fire protection, insect and disease control, weed control, and forest debris provisions of Title 76 RCW or any applicable rules under Title 76 RCW.
8. A statement indicating whether the land is subject to forest fire protection assessments according to RCW 76.04.610.



9. A summary of leases, options, or other rights that permit the land to be used for purposes other than growing and harvesting timber.
10. A summary of the applicant's past experience in growing and harvesting timber.
11. A summary of the applicant's current activity in growing and harvesting timber.
12. A statement indicating the applicant is aware of the potential tax liability involved when the land ceases to be classified as timber land.

Additional recommended information:

- a. Goals - Specific goals for the land and an outline of how the applicant intends to meet the best forest management practices.
- b. Land use history - Historical logging practices and uses of the property and surrounding area.
- c. Land form and soils.

- d. Forest types and stands - Timber inventory by timber type including stocking levels and forest health.
- e. Resource inventory and environmental impact considerations - All species of plants and animals, predominant habitats, wetlands, endangered species, and aesthetic resources present on the land.
- f. Forest plan action summary - A list of planned activities in five-year increments up to 20 years. Examples include, but are not limited to, planting, pruning, pre-commercial thinning, brush control, and environmental protection measures.
- g. A map illustrating location of the land, soil types, and timber stands.

Generally, an approved Forest Stewardship Plan as part of the Department of Natural Resources Forest Stewardship Program, or a Conservation Plan developed by the Soil Conservation Service, will meet the requirements for a Timber Management Plan.

Sources of Assistance

Department of Natural Resources (DNR)

To learn about DNR's programs below, visit <http://www.dnr.wa.gov> and click on "Education and Assistance."

Forest Stewardship Program

To contact your local Stewardship Forester, call your regional DNR office or call 1-800-527-3305.

DNR - Photos and Map Sales

Department of Natural Resources
PO Box 47031
Olympia, WA 98504-7031
Phone: (360) 902-1234

DNR Small Forest Landowner Office

The Small Forest Landowner Office serves as a resource and focal point for small forest landowners' concerns and policies. The Office offers information on the Forestry Riparian Easement Program and technical assistance in timber management planning for the small landowner.

Department of Natural Resources
Small Forest Landowner Office
PO Box 47012
Olympia, WA 98504-7012
Phone: (360) 902-1389
Fax: (360) 902-1428

Washington State University Cooperative Extension

To locate your local extension forester, look in the county government pages of the phone book under Washington State University Cooperative Extension - WSU.

Natural Resource Sciences Cooperative Extension Homepage

Washington State University's (WSU) web site has detailed forest management information including how to select a consulting forester and a list of consulting foresters for the Northwest region. Visit <http://ext.nrs.wsu.edu>.

Department of Revenue - Forest Tax Section

Forest Tax provides help to the counties by reviewing Timber Management Plans, and offers assistance on forestland grading, compensating tax, and other aspects of designating forest land or timber land. For more information, visit the Department's web site below or call 1-800-548-8829.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342.

Teletype (TTY) users please call 1-800-451-7985.



<http://dor.wa.gov>



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