



Thurston County Development Services

3000 Pacific Ave. SE
Olympia, WA 98501
(360)786-5490 / (360)754-2939 (Fax)
Email: permit@co.thurston.wa.us
<https://www.thurstoncountywa.gov/departments/permitting>

TIMBER LAND CLASSIFICATION FOR CURRENT USE-BASED PROPERTY TAX ASSESSMENT

IMPORTANT: Please read the Instructions, Things to Know, and Eligibility Criteria sheet before completing this form.

Name(s) of Applicant(s) _____
Mailing Address _____ Day Phone Number(s) _____
Tax Parcel Number(s) _____
General Location of Property _____

1. Legal Interest in Property:

☐ Owner ☐ Contract Purchaser ☐ Other (Describe) _____

2. Total Acreage of Property _____

3. Acreage to be Enrolled in Open Space Program _____

4. Date(s) Land was Acquired _____

YES NO

YES NO

5. Is the acreage to be enrolled five acres or more of contiguous property devoted primarily to the growing and harvesting of forest crops for commercial purposes?

☐ YES ☐ NO

9. Is the land subject to forest fire protection assessments pursuant to RCW 76.04.610?

☐ YES ☐ NO

6. Is the land subject to a lease, option, or other right that permits it to be used for a purpose other than growing and harvesting timber?

☐ YES ☐ NO

10. Do you have a Timber Management Plan for the land produced by a qualified forester? (see Instructions)

☐ YES ☐ NO

7. Is the land used for grazing?

☐ YES ☐ NO

11. Do you agree to manage the land in accordance with the Timber Management Plan?

☐ YES ☐ NO

8. Are you and your land in compliance with the restocking, forest management, fire protection, insect and disease control, weed control, and forest debris provisions of Title 76 RCW (Forest Practices Act) or applicable rules?

☐ YES ☐ NO

12. Has the land been subdivided, or have you applied for a subdivision?

☐ YES ☐ NO

14. Briefly describe how you have implemented the Timber Management Plan to date:

15. Summarize your past timber management activities and experience (i.e., timber growing and harvesting activities):

16. Summarize your current and continuing timber management activities:

17. **IMPORTANT! Read all of the following information regarding tax liabilities before signing this application form.**

You will owe to the County the following additional taxes, interest and penalties when your property is removed or withdrawn from current use classification. The following is a summary of state law. Consult RCW Chapter 84.34 for details.

STATEMENT OF ADDITIONAL TAX, INTEREST, AND PENALTY DUE UPON REMOVAL OF CLASSIFICATION:

- A. 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 "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 (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 (B) below.
- B. The additional tax, interest, and penalty specified in (17A) above 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, 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 (See RCW 84.34.108(6)(f)).

- g. Removal of land classified as farm & 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 the death certificate is the date used.

Removals and withdrawals from the program are processed by the Thurston County Assessor.

I (We) the undersigned, swear under the penalty of perjury, that I (We) am (are) the owner(s) or contract purchaser(s), of the land described above and that the above responses are made truthfully and to the best of my (our) knowledge. I (We) also understand that, should there be willful misrepresentation or willful lack of full disclosure on my (our) part, the granting authority, which may hereafter classify said land under the provisions of Chapter 84.34 RCW, may subsequently remove the classification. In addition, I (we) am (are) aware of the potential tax liability described above.

DATE: _____ OWNERS: _____

SUBSCRIBED and SWORN to before me this ____ day of _____, 20____.

Notary Public in and for the State of Washington, residing in Thurston County