

SUMMARY: Current Use Timber Program

Property assessment based on current use

Under the Open Space Taxation Act of 1970 (Chapter 84.34 RCW), Stevens County administers a special tax program for property owners of significant open space and forest resources. Properties eligible for this program are taxed based on their current use, rather than their "highest and best" use (e.g., residential or commercial development). The program is divided into three general use classifications: open space, timber land, and farm/agricultural land. The purpose of the program is to provide incentives to preserve sensitive resources, or to keep farms and forest resources in productive use.

This document summarizes the Current Use-Timber Tax program.

Timber Land

To be classified as "timber land," the minimum eligible property size is 5 acres, without a residence, devoted primarily to the growth and harvest of forest crops for commercial purposes. The owner must prepare a timber management plan that includes information on replanting, fire protection, insect and disease control, weed control, and other activities that support the growth and harvest of merchantable timber. For enrolled properties, the average reduction in assessed land value is approximately 89%. Note: Owners of 20 acres or more of forest land may qualify for a parallel classification, "Designated Forest," administered by the County Assessor.

Owners of forest land may find additional financial assistance through state forest stewardship programs

Penalties for withdrawal/removal

The program is intended for long-term protection of open space resources. Should applicants choose to withdraw their property from the program, or should the Assessor remove the property after determining its use no longer complies with program criteria, the owner must pay compensating taxes amounting to the tax savings for the most recent seven years, plus interest.

If the property has been in the program less than ten years, the owner will incur an additional 20% penalty (twenty percent of the total compensating taxes due) upon removal.

Application process

Applications for the Timber Land classification are available from the Stevens County Assessors Office or Assessor's web site.

Applications include site maps, aerial photos, legal descriptions, and other supporting documents. Timber Land applicants must supply a Timber Management Plan prepared by a professional forester. An application fee is also required.

Review and approval process

Once a complete application has been submitted, the application is reviewed by staff, a site visit is conducted, and a public hearing is held. The Board of County Commissioners has final decision-making authority. The review and approval process takes four to six months.

PLEASE CONTINUE FOR DETAILED APPLICATION INSTRUCTIONS...

THINGS TO KNOW ABOUT TIMBER LAND CLASSIFICATION

The following requirements and rules are important to know if you're thinking of applying for current use classification as timber land. This information responds to commonly-asked questions about timber land classification.

GETTING IN

1. Property owners are responsible for completing the application and providing the necessary documentation.
2. Residences and other structures may not receive current use classification. (Refer to "Application Instructions" for information about how to exclude a homesite.)
3. Although the Stevens County Board of Commissioners has considerable discretion in the approval or denial of current use applications, State law specifically provides that applications for timber land classification may be denied if:
 - a. The land does not contain a stand of timber (exceptions apply if seedlings are on order but not yet available);
 - b. The applicant has failed to comply with an administrative or judicial order with respect to a violation of the Forest Practices Act; or
 - c. The land is within 200 feet of a marine shoreline.
4. Your Timber Management Plan must be prepared by a professional forester who has a bachelor's degree or higher in Forestry from an institution accredited by the Society of American Foresters, or other qualified individual.

GETTING OUT

1. A common misconception is that classification is provided in ten-year increments. This is not the case. Property is classified until either the owner withdraws from classification, or the Assessor removes the classification. In both cases, penalties are assessed at the time of the change. Usually, penalties amount to the tax savings for the most recent seven years, plus interest. Please refer to Chapter 84.34 RCW or the penalties section of the application form for additional explanation of penalties.
2. Property that is classified and then withdrawn from classification without having been classified for at least ten years will incur a 20% penalty in addition to the normal withdrawal penalties. Please refer Chapter 84.34 RCW or to the penalties section of the

application form for more explanation of penalties.

CHANGES WHILE IN CURRENT USE CLASSIFICATION

1. When ownership changes (including sales and bequests), the new owner will either pay the penalties for withdrawal or sign a “Notice of Continuance” to continue the classification. For property classified as timber land, a new timber management plan must be provided when the ownership changes in order to continue the classification.
2. You may transfer classified lands to a new current use classification without penalties for the following transfers (Note: all application requirements still apply):
 - a. From agriculture classification to timber land classification
 - b. From timber land classification to open space classification
 - c. From timber classification to agriculture classification
 - d. From forest land classification to timber land classification

ELIGIBILITY CRITERIA CHECKLIST

Before submitting an application for timber land classification use the following list to assess your property’s eligibility. Items 1 through 4 are minimum requirements.

1. Five or more acres devoted primarily to the growing and harvesting of forest crops.
2. The property is currently, adequately stocked for a commercial crop of timber.
3. You have a Timber Management Plan prepared in accordance with the Application Instructions.
4. Any residences or structures are excluded from the property to be classified (see “Application Instructions”).
5. The parcel size, configuration, and access are appropriate for long-term timber management.
6. The soils and other natural characteristics of the property are suitable for long-term commercial timber management. (Check with staff about zoning regulations and Comprehensive Plan land use designations.)
7. The long-term use of the land for commercial timber management would *not* significantly conflict with neighboring uses, present and planned.

APPLICATION PROCESS

An application for timber land classification can take several weeks to prepare. Once the application is submitted, it can take up to six months for the County to complete the entire application review process.

The most important deadline to remember is **December 31st**. Applications received by December 31st will be processed in time to make the Assessor's deadline for changing the tax rolls (May 31). The reduction in property taxes appears the second year after the application is submitted.

Year 1: Application Submitted (Any time during the year)

Year 2: Tax Rolls Changed for following year on May 31

Year 3: Taxes Reduced

Each application presents unique circumstances which may require more time for the process. Please talk with County staff if you have any questions about the process. We do our best to minimize delays.

PROCESS STEPS

1. Consult with County staff and complete the application form; obtain all required documents. (1 week or more)
2. Submit your application to Stevens County; **incomplete applications will be returned to the applicant.** (A few minutes if delivered in person; 2-5 days if mailed)
3. Your application may come in at the end of a processing cycle. New cycles are started every 2 months, as necessary. (A few days to 2 months before processing begins)
4. A County staff member will contact you for a site visit. (1-2 weeks)
5. County staff will complete a staff report and set a public hearing date with the Board of County Commissioners. (2-4 weeks)
6. The required "legal notice" of the public hearing is published in The Chewelah Independent at least 10 days before the hearing (2-3 weeks)
7. The Board of County Commissioners holds a public hearing and either approves or denies the application. (A few minutes at the Board's meeting)
8. If the application is approved, an agreement is prepared and mailed to you for a notarized signature. (1-2 weeks)

APPLICATION INSTRUCTIONS

Preparing an Open Space application will take some effort. The documents described in the list that follows are required for the review of your application by the Stevens County staff and the Stevens County Board of Commissioners. Sorry, but incomplete or inaccurate applications will be returned to the applicant.

PRELIMINARY MEETINGS

Be sure to discuss your intentions with a representative of the Assessor's Office. These discussions may alter your decision to submit an application. If you have any questions about the program requirements or application procedure, feel free to ask the staff.

LEGAL DESCRIPTION

Your application must contain a complete and accurate description of the property which you wish to classify as open space. **Assessor tax statement descriptions are not adequate.** Attach either a copy of the full description from your ownership document (for example, a quit-claim deed), or a description supplied by a licensed surveyor or title company.

If your property contains a residence you must provide a legal description for the residential area so it can be identified and excluded from the application. The amount of area excluded for a residence must be at least the minimum lot size required for the zoning district in which the property is located. Contact Development Services (360-786-5490) to find out what the minimum lot size is. (Have your tax parcel number ready when you call.)

***Example:** A 20-acre parcel of land, with a residence, in a zone with a minimum lot size of 5 acres, must exclude 5 acres around the residence from the application, leaving 15 acres that could be classified as timber land. (Please note that you must have at least 5 acres eligible for timber land classification). Be absolutely sure the legal description is correct and the property boundaries are accurately outlined on an accompanying assessor's map (see below).*

Individual applications will be required for two or more parcels of land which do not touch, or when requesting different current use classifications for different portions of a parcel. A legal description for each parcel (or portion of a parcel) must be identified separately.

SECTION MAP (3 Copies):

An 8½" x 11" section map must be provided to identify the property you wish to classify as timber land. The correct map will show the entire square-mile section that your property lies within on an 8½" x 11" sheet. You'll need the section, range and township numbers of your property to obtain the section map. Assessor's Office staff can help you identify those numbers. Once you have created a section map, add the following information:

- a. Outline each property in your classification request in red.
- b. Label each parcel or portion of a parcel that you wish to enroll as timber land. Specify dimensions where you propose to enroll a portion of a property.
- c. Draw in improvements (house, barn, well, septic drainfield, etc.) streams, roads and other distinguishing physical characteristics (such as gullies, rocky areas, surface water, etc.).

AERIAL PHOTO:

In order to see your property and its relation to the surrounding area, an aerial photo that shows the entire section is necessary. Photo Copies are available for a small fee from the Assessor's Office, or can be purchased from the Department of Natural Resources. You'll need the section, range and township numbers to obtain the photo.

TIMBER MANAGEMENT PLAN:

A Timber Management Plan is required to establish that the site can and will be managed for commercial timber production. The Timber Management Plan must be prepared by a professional forester or qualified individual and it must include the following three elements:

- a. An evaluation of the long-term viability of commercial timber production at the site.
- b. Management measures which will provide long-term timber productivity at the site.
- c. An implementation plan which provides general target dates for various management practices (e.g. crop maintenance measures, harvesting, replanting).

A professional forester means a person who specializes in forest management and who has a bachelor's or higher degree in a forestry-related field from an institution accredited by the Society of American Foresters. Please discuss these requirements with your forester to avoid costly revisions and delays. Timber Management Plans which do not include all three elements will be returned to the applicant.

SUPPORTING DOCUMENTS: (optional)

You may also submit photographs, petitions, production logs, or any other relevant information to support your application. Commercial management can be indicated by participation in tree farm programs, for example. The provision of additional supporting documents is optional.

TAXES AND JUDGMENTS DUE COUNTY:

Stevens County policy requires that you pay all taxes and judgements due to the County prior to current use classification in the Open Space Tax Program. Staff will verify with the appropriate county departments that all taxes, judgments and court fines have been paid.

APPLICATION FORM

Application forms are available from Stevens County Assessor's Office. If you have any questions about the form, contact the office at (509)684-6161.

Be sure to read the statement about tax penalties on page 3 before signing the form. If there is anything you don't understand, contact Assessor's Office staff.

- All owners must sign the application form, and all signatures must be notarized. If the

named owner is married, both spouses must sign.

- An Application is not complete unless accompanied by the required fee and necessary documents.
- Incomplete applications cannot be processed and will be returned to the applicant.

Submit your complete application to Stevens County Assessor's Office. The application may be filed in person or by mail (use the complete address shown below). A filing fee for each application is due at the time the application is filed. (Check with Assessor's Office for current fee.) This fee should be paid with a check or money order made out to Stevens County Treasurer's Office.

Mailing Address:

Attn: Open Space Tax Program Manager
Stevens County Assessor's Office
215 S Oak Street
Colville WA 99114

***HELP LIST
FOR APPLICATIONS FOR
TIMBER LAND CLASSIFICATION***

For information about the Open Space Tax Program:

Stevens County Assessor's Office
215 S Oak St
Colville WA 99114
(509)684-6161

To inquire about the Stewardship Incentive Program:

Washington State Department of Natural Resources
225 S Silke Rd
Colville WA 99114
(509)684-7474

A list of consulting foresters is also available from the DNR..

To obtain an aerial photo of your property:

Stevens County Assessor's Office
215 S Oak St
Colville WA 99114
(509)684-6161

For information about the formula used for timber land tax assessments:

Stevens County Assessor's Office
215 S Oak St
Colville WA 99114
(509)684-6161