

Application for Classification or Reclassification as Open Space Timber Land

Parcels with Multiple Ownerships
RCW 84.34.020(3)

DO NOT FILL OUT - Legislative Authority Use Only

Date application received:

Received by:

Fee collected: \$

Is the land located within an incorporated part of the county: Yes No

*If **YES**, application must be acted upon by three members of the county legislative authority and three members of the city legislative authority. See RCW 84.34.037(1) for details.*

*If **NO**, application must be acted upon by three members of the county legislative authority.*

Date Open Space Taxation Agreement (OSTA) mailed to owner:

Signed OSTA received by Legislative Auth:

Copy of signed OSTA forwarded to Assessor:

Date owner notified of denial (form 64 0103):

Application approved:

Whole

In part

Application denied:

DO NOT FILL OUT - Assessor Use Only

In accordance with the provisions of RCW 84.34.245(3), within ten days following receipt of the notice from the granting authority of classification of land under this chapter, the assessor must submit the signed agreement to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

Processing fee collected: \$

Date:

This form must be completed entirely and filed with the County Legislative Authority.

Parcels

List all parcels that are part of the single farming operation. Attach an extra sheet if needed.

Parcel 1:

Parcel 4:

Parcel 2:

Parcel 5:

Parcel 3:

Parcel 6:

Continued...

List the owner's name and contact information and legal description for each parcel listed above. If the owner is a legal entity, list all owners, partners, members, etc of the legal entity.

Parcel 1 - Address and legal description:

Owner:

Legal description:

Incl Sec-Twn-Rng

Mailing address:

Phone:

Email:

Parcel 2 - Address and legal description:

Owner:

Legal description:

Incl Sec-Twn-Rng

Mailing address:

Phone:

Email:

Parcel 3 - Address and legal description:

Owner:

Legal description:

Incl Sec-Twn-Rng

Mailing address:

Phone:

Email:

Parcel 4 - Address and legal description:

Owner:

Legal description:

Incl Sec-Twn-Rng

Mailing address:

Phone:

Email:

Parcel 5 - Address and legal description:

Owner:

Legal description:

Incl Sec-Twn-Rng

Mailing address:

Phone:

Email:

Parcel 6 - Address and legal description:

Owner:

Legal description:

Incl Sec-Twn-Rng

Mailing address:

Phone:

Email:

Describe in detail how all parcels relevant to this application are managed as part of a single timber operation. The County Legislative Authority may request additional information to verify all parcels considered contiguous, for the purposes of this classification, are being managed as part of a single operation. Additional information may include, but is not limited to, federal income tax returns and schedules, articles of incorporation, partnership agreements, rental or lease agreements, and operating agreements.

Describe the familial relationships between all owners of parcels related to this application.

The County Legislative Authority may request additional information to verify all owners of contiguous parcels meet the definition of “family” as defined in RCW 84.34.020(6)(b)(ii). Additional information may include, but is not limited to, birth certificates, marriage certificates, state registered domestic partner agreements, and adoption documents.

Timber Management Plans:

A copy of a timber management plan must be submitted with this application. (RCW 84.34.041) A timber management plan is a plan prepared by a professional forester, or by another person who has adequate knowledge of timber management practices, concerning the use of the land to grow and harvest timber. A timber management plan is required:

- When an application for classification as timber land pursuant to this chapter is submitted;
- When a sale or transfer of timber land occurs and a notice of classification continuance is signed; or
- Within sixty days of the date the application for reclassification under this chapter is received.

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).

As owners of the parcel(s) described in this application, we hereby indicate by our signatures below that we are aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of chapter 84.34 RCW. We also certify that this application and any accompanying documents are accurate and complete.

Print the name of each owner	Signature of each owner	Date signed

Timber Land Classification

Definition: “Timber land” means any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of forest crops for commercial purposes. “Timber land” means land only and does not include a residential home site. The term 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. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

A timber management plan shall be filed with the county legislative authority either (a) when an application for classification as timber land pursuant to this chapter is submitted; (b) when a sale or transfer of timber land occurs and a notice of classification continuance is signed; or (c) within sixty days of the date the application for reclassification under this chapter is received. The application for reclassification will be accepted but not processed until the timber management plan is received. If the timber management plan is not received within sixty days of the date the application for reclassification is received, the application for reclassification shall be denied. If circumstances require it, the county assessor may allow in writing an extension of time for submitting a timber management plan when an application for classification or reclassification or notice of continuance is filed. When the assessor approves an extension of time for filing the timber management plan, the county legislative authority may delay processing an application until the timber management plan is received.

Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification

1. Upon removal from 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 in (a), paid at the same statutory rate charged on delinquent property taxes; plus
 - (c) A penalty of 20% will be applied to the additional tax and interest if the classified land is applied to some other use except through compliance with the property owner’s request for withdrawal as described in RCW 84.34.070(1).
2. The additional tax, applicable interest, and penalty specified in subsection (4) of this section may not be imposed if the removal of classification pursuant to subsection (1) of this section resulted solely from:
 - (a) Transfer to a government entity in exchange for other land located within the state of Washington;
 - (b) (i) A taking through the exercise of the power of eminent domain, or
(ii) sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power, said entity having manifested its intent in writing or by other official action;
 - (c) A natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of the property;
 - (d) Official action by an agency of the state of Washington or by the county or city within which the land is located which disallows the present use of the land;
 - (e) Transfer of land to a church when the 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 for the purposes enumerated in those sections. At such time as these property interests are not used for the purposes enumerated in RCW 84.34.210 and 64.04.130 the additional tax specified in subsection (4) of this section must be imposed;
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f);
 - (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 conservation easement of private forestlands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 classified forestland, designated as forestland under chapter 84.33 RCW, or classified under this chapter continuously since 1993. The date of death shown on a death certificate is the date used for the purposes of this subsection (6)(k);
- (l)
 - (i) The discovery that the land was classified under this chapter in error through no fault of the owner. For purposes of this subsection (6)(l), “fault” means a knowingly false or misleading statement, or other act or omission not in good faith, that contributed to the approval of classification under this chapter or the failure of the assessor to remove the land from classification under this chapter.
 - (ii) For purposes of this subsection (6), the discovery that land was classified under this chapter in error through no fault of the owner is not the sole reason for removal of classification pursuant to subsection (1) of this section if an independent basis for removal exists. Examples of an independent basis for removal include the owner changing the use of the land or failing to meet any applicable income criteria required for classification under this chapter; or
- (m) The sale or transfer to a governmental entity if the governmental entity manages the land in the same manner as designated forestland under chapter 84.33 RCW, or as property classified as timberland under this chapter, and the governmental entity provides the county assessor with a timber management plan or a notice of intent to manage the land as required under this subsection (6)(m). The governmental entity must provide an updated timberland or forestland management plan to the county assessor at least once every revaluation cycle. The county is authorized to collect a fee from the governmental entity for the filing of the forestland or timberland management plan in accordance with the county’s fee schedule. When the land is not managed as required under this subsection (6)(m), or when the governmental entity sells or transfers the land at any time, the additional tax specified in subsection (4) of this section is due from the current government owner, unless the change in use of the land, sale or transfer, meets one of the other exceptions in this subsection (6).