

RCW 84.33.130 Forestland valuation—Application by owner that land be designated and valued as forestland—Hearing—Rules—Approval, denial of application—Appeal. (1)(a)(i) Notwithstanding any other provision of law, lands that were assessed as classified forestland before July 22, 2001, or as timberland under chapter 84.34 RCW before the merger date adopted by the county under RCW 84.34.400, are designated forestland for the purposes of this chapter.

(ii) The owners of land subject to the requirements of (a)(i) of this subsection are not required to apply for designation under this chapter. The land and timber on such land must be assessed and taxed in accordance with the provisions of this chapter as of the date the land is designated forestland under (a)(i) of this subsection.

(b) If a county legislative authority opts under RCW 84.34.400 to merge its timberland classification with the designated forestland program of the county, the following provisions apply beginning on the adopted merger date:

(i) The date the property was classified as timberland is considered to be the date the property was designated as forestland under this chapter;

(ii) The county assessor must notify each owner of timberland of the merger by certified mail; and

(iii) For any forestland subject to the provisions of (b)(i) of this subsection that is then removed from designation, only compensating tax will be collected as a result of the removal in accordance with RCW 84.33.140(12), unless otherwise provided by law.

(2) An owner of land desiring that it be designated as forestland and valued under RCW 84.33.140 as of January 1st of any year must submit an application to the assessor of the county in which the land is located before January 1st of that year. The application must be accompanied by a reasonable processing fee when the county legislative authority has established the requirement for such a fee.

(3) No application of designation is required when publicly owned forestland is exchanged for privately owned forestland designated under this chapter. The land exchanged and received by an owner subject to ad valorem taxation is automatically granted designation under this chapter if the following conditions are met:

(a) The land will be used to grow and harvest timber; and

(b) The owner of the land submits a document to the assessor's office that explains the details of the forestland exchange within sixty days of the closing date of the exchange. However, if the owner fails to submit information regarding the exchange by the end of this sixty-day period, the owner must file an application for designation as forestland under this chapter and the regular application process will be followed.

(4) The application must be made upon forms prepared by the department and supplied by the assessor, and must include the following:

(a) A legal description of, or assessor's parcel numbers for, all land the applicant desires to be designated as forestland;

(b) The date or dates of acquisition of the land;

(c) A brief description of the timber on the land, or if the timber has been harvested, the owner's plan for restocking;

(d) A copy of the timber management plan, if one exists, for the land prepared by a trained forester or any other person with adequate knowledge of timber management practices;

- (e) If a timber management plan exists, an explanation of the nature and extent to which the management plan has been implemented;
 - (f) Whether the land is used for grazing;
 - (g) Whether the land has been subdivided or a plat has been filed with respect to the land;
 - (h) Whether the land and the applicant are in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules under Title 76 RCW;
 - (i) Whether the land is subject to forest fire protection assessments under RCW 76.04.610;
 - (j) Whether the land is subject to a lease, option, or other right that permits it to be used for any purpose other than growing and harvesting timber;
 - (k) A summary of the past experience and activity of the applicant in growing and harvesting timber;
 - (l) A summary of current and continuing activity of the applicant in growing and harvesting timber;
 - (m) A statement that the applicant is aware of the potential tax liability involved when the land ceases to be designated as forestland;
 - (n) An affirmation that the statements contained in the application are true and that the land described in the application meets the definition of forestland in RCW 84.33.035; and
 - (o) A description and/or drawing showing what areas of land for which designation is sought are used for incidental uses compatible with the definition of forestland in RCW 84.33.035.
- (5) The assessor must afford the applicant an opportunity to be heard if the applicant so requests.
- (6) The assessor must act upon the application with due regard to all relevant evidence and without any one or more items of evidence necessarily being determinative, except that the application may be denied for one of the following reasons, without regard to other items:
- (a) The land does not contain a "merchantable stand of timber" as defined in chapter 76.09 RCW and applicable rules. This reason alone is not sufficient to deny the application (i) if the land has been recently harvested or supports a growth of brush or noncommercial type timber, and the application includes a plan for restocking within three years or a longer period necessitated by unavailability of seed or seedlings, or (ii) if only isolated areas within the land do not meet the minimum standards due to rock outcroppings, swamps, unproductive soil or other natural conditions;
 - (b) The applicant, with respect to the land, has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules under Title 76 RCW; or
 - (c) The land abuts a body of salt water and lies between the line of ordinary high tide and a line paralleling the ordinary high tide line and two hundred feet horizontally landward from the high tide line. However, if the assessor determines that a higher and better use exists for the land but this use would not be permitted or economically feasible by virtue of any federal, state, or local law or regulation, the land must be assessed and valued under RCW 84.33.140 without being designated as forestland.

(7) The application is deemed to have been approved unless, prior to July 1st of the year after the application was mailed or delivered to the assessor, the assessor notifies the applicant in writing of the extent to which the application is denied.

(8) An owner who receives notice that his or her application has been denied, in whole or in part, may appeal the denial to the county board of equalization in accordance with the provisions of RCW 84.40.038. [2014 c 137 s 2; 2003 c 170 s 4. Prior: 2001 c 249 s 2; 2001 c 185 s 4; 1994 c 301 s 32; 1986 c 100 s 57; 1981 c 148 s 8; 1974 ex.s. c 187 s 6; 1971 ex.s. c 294 s 13.]

Purpose—Intent—2003 c 170: "During the regular session of the 2001 legislature, RCW 84.33.120 was amended by section 3, chapter 185 and by section 1, chapter 305, and repealed by section 16, chapter 249, each without reference to the other. The purpose of sections 4 through 7 of this act is to resolve any uncertainty about the status of RCW 84.33.120 caused by the enactment of three changes involving RCW 84.33.120 during the 2001 regular legislative session.

(1) Chapter 249, Laws of 2001 both repealed RCW 84.33.120 and incorporated pertinent and vital parts of RCW 84.33.120 into RCW 84.33.140. The technical amendments made to RCW 84.33.120 by section 3, chapter 185, Laws of 2001 were also made to RCW 84.33.140 by section 5, chapter 185, Laws of 2001. The amendments made to RCW 84.33.120 by section 1, chapter 305, Laws of 2001 were also made to RCW 84.33.140 by section 2, chapter 305, Laws of 2001. Therefore, RCW 84.33.140 as amended during the 2001 regular legislative session embodies the pertinent and vital parts of RCW 84.33.120 and the 2001 amendments to RCW 84.33.120.

(2) The legislature intends to confirm the repeal of RCW 84.33.120, including the 2001 regular legislative session amendments to that section, as of the effective date of chapters 185, 249, and 305, Laws of 2001." [2003 c 170 s 1.]

Purpose—2003 c 170 s 4: "During the regular session of the 2001 legislature, RCW 84.33.130 was amended by section 4, chapter 185 and by section 2, chapter 249, each without reference to the other. The purpose of section 4 of this act is to reenact and amend RCW 84.33.130 so that it reflects all amendments made by the legislature." [2003 c 170 s 2.]

Application—2001 c 185 ss 1-12: See note following RCW 84.14.110.

Purpose—1981 c 148: "(1) One of the purposes of this act is to establish the values for ad valorem tax purposes of bare forestland which is primarily devoted to and used for growing and harvesting timber without consideration of other potential uses of the land and to provide a procedure for adjusting the values in future years to reflect economic changes which may affect the value established in this act.

(2) Chapter 294, Laws of 1971 ex. sess., as originally enacted, required the department of revenue annually to analyze forestland transactions to ascertain the market value of bare forestland purchased and used exclusively for growing and harvesting timber. Most transactions involving forestland include mature and immature timber with no segregation by the parties between the amounts paid for timber

and bare land. The examination of these transactions by the department to ascertain the prices being paid for only the bare land has proven to be very difficult, time-consuming, and subject to recurring legal challenge. Samples are small in relation to the total acreage of forestland involved and the administrative time and costs required for the annual analyses are excessive in relation to the changes from year to year which have been observed in the value of bare forestland. This act eliminates most of these administrative costs by establishing the current bare forestland values and by providing a procedure for periodic adjustment of the values which does not require continuing and costly analysis of the numerous forestland transactions throughout the state." [1981 c 148 s 11.]

Severability—1981 c 148: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1981 c 148 s 15.]

Effective dates—1981 c 148: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately [May 14, 1981], except for section 13 of this act which shall take effect September 1, 1981." [1981 c 148 s 16.]

Severability—1974 ex.s. c 187: "If any provision of this 1974 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 ex.s. c 187 s 20.]