
SENATE BILL 6233

State of Washington

53rd Legislature

1994 Regular Session

By Senators Hargrove, M. Rasmussen and Morton

Read first time 01/17/94. Referred to Committee on Ways & Means.

1 AN ACT Relating to forest land; and amending RCW 84.33.100 and
2 84.33.130.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.33.100 and 1992 c 52 s 6 are each amended to read
5 as follows:

6 As used in RCW 84.33.110 through 84.33.140 and 84.33.210 through
7 84.33.270:

8 (1) "Forest land" is synonymous with timberland and means all land
9 in any contiguous ownership of (~~twenty~~) one or more acres which is
10 primarily devoted to and used for growing and harvesting timber and
11 means the land only.

12 (2) "Owner" means the party or parties having the fee interest in
13 land, except where land is subject to a real estate contract "owner"
14 means the contract vendee.

15 (3) "Local government" shall mean any city, town, county, sewer
16 district, water district, public utility district, port district,
17 irrigation district, flood control district, or any other municipal
18 corporation, quasi-municipal corporation, or other political
19 subdivision authorized to levy special benefit assessments for sanitary

1 or storm sewerage systems, domestic water supply or distribution
2 systems, or road construction or improvement purposes.

3 (4) "Local improvement district" shall mean any local improvement
4 district, utility local improvement district, local utility district,
5 road improvement district, or any similar unit created by a local
6 government for the purpose of levying special benefit assessments
7 against property specially benefited by improvements relating to such
8 districts.

9 (5) The term "average rate of inflation" shall mean the annual rate
10 of inflation as determined by the department of revenue averaged over
11 the period of time as provided in RCW 84.33.220 (1) and (2). Such
12 determination shall be published not later than January 1 of each year
13 for use in that assessment year.

14 (6) "Special benefit assessments" shall mean special assessments
15 levied or capable of being levied in any local improvement district or
16 otherwise levied or capable of being levied by a local government to
17 pay for all or part of the costs of a local improvement and which may
18 be levied only for the special benefits to be realized by property by
19 reason of that local improvement.

20 **Sec. 2.** RCW 84.33.130 and 1986 c 100 s 57 are each amended to read
21 as follows:

22 (1) An owner of land desiring that it be designated as forest land
23 and valued pursuant to RCW 84.33.120 as of January 1 of any year
24 commencing with 1972 shall make application to the county assessor
25 before such January 1.

26 (2) The application shall be made upon forms prepared by the
27 department of revenue and supplied by the county assessor, and shall
28 include the following:

29 (a) A legal description of or assessor's tax lot numbers for all
30 land the applicant desires to be designated as forest land;

31 (b) The date or dates of acquisition of such land;

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

34 (d) Whether there is a forest management plan for such land;

35 (e) If so, the nature and extent of implementation of such plan;

36 (f) Whether such land is used for grazing;

37 (g) Whether such land has been subdivided or a plat filed with
38 respect thereto;

1 (h) Whether such land and the applicant are in compliance with the
2 restocking, forest management, fire protection, insect and disease
3 control and forest debris provisions of Title 76 RCW or any applicable
4 regulations thereunder;

5 (i) Whether such land is subject to forest fire protection
6 assessments pursuant to RCW 76.04.610;

7 (j) Whether such land is subject to a lease, option or other right
8 which permits it to be used for any purpose other than growing and
9 harvesting timber;

10 (k) A summary of the past experience and activity of the applicant
11 in growing and harvesting timber;

12 (l) A summary of current and continuing activity of the applicant
13 in growing and harvesting timber;

14 (m) A statement that the applicant is aware of the potential tax
15 liability involved when such land ceases to be designated as forest
16 land;

17 (n) An affirmation that the statements contained in the application
18 are true and that the land described in the application is, by itself
19 or with other forest land not included in the application, in
20 contiguous ownership of (~~twenty~~) one or more acres which is primarily
21 devoted to and used for growing and harvesting timber.

22 The assessor shall afford the applicant an opportunity to be heard if
23 the application so requests.

24 (3) The assessor shall act upon the application with due regard to
25 all relevant evidence and without any one or more items of evidence
26 necessarily being determinative, except that the application may be
27 denied for one of the following reasons, without regard to other items:

28 (a) The land does not contain either a "merchantable stand of
29 timber" or an "adequate stocking" (~~as defined in RCW 76.08.010~~), or
30 any laws or regulations adopted to replace such minimum standards,
31 except this reason (a) shall not alone be sufficient for denial of the
32 application (i) if such land has been recently harvested or supports a
33 growth of brush or noncommercial type timber, and the application
34 includes a plan for restocking within three years or such longer period
35 necessitated by unavailability of seed or seedlings, or (ii) if only
36 isolated areas within such land do not meet such minimum standards due
37 to rock outcroppings, swamps, unproductive soil or other natural
38 conditions;

1 (b) The applicant, with respect to such land, has failed to comply
2 with a final administrative or judicial order with respect to a
3 violation of the restocking, forest management, fire protection, insect
4 and disease control and forest debris provisions of Title 76 RCW or any
5 applicable regulations thereunder;

6 (c) The land abuts a body of salt water and lies between the line
7 of ordinary high tide and a line paralleling such ordinary high tide
8 line and two hundred feet horizontally landward therefrom, except that
9 if the higher and better use determined by the assessor to exist for
10 such land would not be permitted or economically feasible by virtue of
11 any federal, state or local law or regulation such land shall be
12 assessed and valued pursuant to the procedures set forth in RCW
13 84.33.110 and 84.33.120 without being designated. The application
14 shall be deemed to have been approved unless, prior to May 1, of the
15 year after such application was mailed or delivered to the assessor, he
16 or she shall notify the applicant in writing of the extent to which the
17 application is denied.

18 (4) An owner who receives notice pursuant to subsection (3) of this
19 section that his or her application has been denied may appeal such
20 denial to the county board of equalization.

--- END ---