



OPEN SPACE/TIMBER TAX CLASSIFICATION APPLICATION PROCEDURE

WHAT TO SUBMIT:

- ___ Fee
- ___ Washington State Department of Revenue Application
- ___ Name, address, phone number and signature of landowner
- ___ Vicinity Map
- ___ Total number of acres proposed for enrollment
- ___ Copy of deed
- ___ Forest Management Plan (Must be signed by all property owners)
- ___ Must be current on property taxes
- ___ On the ground photos of the property

Okanogan County Code 14.09.070 Eligible lands.

All lands within the county are eligible to be reviewed for enrollment in the program; provided, that any parcel of land of five or more acres, or multiple parcels of land that are contiguous and total five or more acres, but less than 20 acres, which is/are devoted primarily to the growth and harvest of a commercial tree species for commercial purposes. Eligible lands shall mean only those portions of a parcel(s) devoted to commercial timber purposes. (Ord. 2002-6 § 1, 2002).

Okanogan County Code 14.09.080 Ineligible lands.

The following lands, or portions thereof, are not eligible for enrollment under this chapter:

- A. Any parcel or multiple parcels which does/do not contain a minimum of five acres;
- B. Any parcel, or multiple parcels which are not devoted primarily to the growth and harvest of a commercial tree species for commercial purposes;
- C. Any parcel, or multiple parcels which cannot support the growth and harvest of a commercial tree species for commercial purposes;
- D. Those portions of land not covered under the forest management plan;
- E. Any parcel which is not in compliance with all Okanogan County land use codes. (Ord. 2002-6 § 1, 2002).

PROCESS:

1. Planning staff reviews application for completeness. If complete, the application is accepted (vested).
2. **Within 14-days of vesting an application**, the Planning staff will:
 - Set a date and time for a public hearing with the Hearings Examiner,
 - Circulate notice of application and public hearing to property owners within 300-ft. of the property boundaries,
 - Circulate notice of application and public hearing to county, state, and federal agencies for **a 30-day comment period**, and
 - Submit notice of application and public hearing to Okanogan County's official legal newspaper.
3. **At Least 5-Days prior to the public hearing**, Planning staff shall:

- Transmit a written report, to the Hearings Examiner, including summary of comments, conditions, findings of fact, and recommendation.
4. **At the Public Hearing**, the Hearings Examiner shall:
 - Recommend approval or denial of the application,
 - Table and continue, or
 - Request additional information.
 5. **Within 30-days following the Hearings Examiner's recommendation**, the Board shall, at an open public meeting:
 - Approve or deny the application,
 - Table and continue, or
 - Request additional information.
 6. After approval, an **Open Space Taxation Agreement** is signed between land owner and Board of County Commissioners. All landowners must sign the agreement. The Agreement must be filed with Auditor's Office 60 days prior to the following tax year. A recording fee with the Auditors Office will be necessary at time of filing.

Please contact Planning staff if you have detailed questions about application content or process.



Required Components of the Open Space Timber Forest Management Plan



The following are minimum criteria for the Forest Management Plan as required by the Open Space Timber Program and the Okanogan County Comprehensive Plan. **All of these components must be addressed in the plan.** Detailed guidelines are found in Okanogan County Code chapter 14.09.160, "Forest Management Plan Guidelines" (available from the Office of Planning and Development). Additional information may be submitted.

Goal and Objective statements

- Goals and objectives of landowner
- Intent for property
- Consistency with commercial production and harvest

Inventory and Mapping

- Date of acquisition
- Aerial photograph
- Map(s) delineating forest types according to: management needs, species & age, diversity, density and quantity of existing timber resources
- Soil information: type, erosion, slope, aspect and productivity (include growth ability for each soil type)
- Identify all riparian, wetland and floodplain areas
- Identify lands that have historically been used for grazing
- Determine compliance with restocking, forest management, fire protection, insect and disease control, weed control and forest debris provisions of RCW 76 (Forests and Forest Products)
- Determine forest fire protection assessments as applied to RCW 76.04.610
- Determine whether the land is subject to a lease, option or other right that permits a use other than growing and harvesting timber

History of Site

- A narrative describing the history of the property as related to ownership, land use and forest production

Management Problems

- **Noxious weed control, past and present**
- Fire protection
- Flood control
- Erosion control
- Storm water management
- Animal and insect damage control
- Disease control

Management Recommendations by Timber Stand

- **Timber type, quantity (including stem count per acre), diversity, and quality**
- Site preparation
- Fertilization
- Precipitation and shading requirements (for each timber type)
- Brush abatement
- Pruning and thinning schedule (pre-commercial and commercial)
- Reforestation and restocking methods

Implementation Plan

- **Schedule of each management practice (including a trigger for when each management practice will take place, this could be a time frame such as 5 to 8 years or a physical characteristic such as dbh, etc.)**
- Provisions for periodic updating of the plan

"Helping Okanogan County Shape It's Future"



Current Use Application Timber Land Classification Parcels with Same Ownership

Chapter 84.34 RCW

File with County Legislative Authority	County _____
Parcel Number(s): _____ _____	Notice of Approval or Denial <input type="checkbox"/> Application approved <input type="checkbox"/> Application denied <input type="checkbox"/> All parcel(s) <input type="checkbox"/> Portion(s) of parcel(s) Date of approval/denial: _____ Owners notified on: _____ Assessor notified on: _____ If approved, Agreement mailed on: _____ County Legislative Authority Signature: _____ APPEAL: A denial of an application for classification as timber land may only be appealed to County Superior Court.
Owner(s) Name and Address: _____ _____	

Telephone No.: _____	
Email Address: _____	
Legal Description: _____	Sec: _____ Twp: _____ Rge: _____

If a question is addressed in your timber management plan, please indicate this after the applicable question.

1. How many acres is your parcel?
2. How many acres are you applying for?
3. When did you acquire this parcel?
4. Give a brief description of the timber on the land or, if harvested, your plan for restocking.

5. Do you have an existing timber management plan for this land? Yes No
If yes, has it existed for more than one year? Yes No
If yes, describe the nature and extent to which the plan has been implemented or changed.

6. Is the land used for grazing? Yes No
If yes, how many acres are used for grazing?

7. Has this land been subdivided or has a plat been filed with respect to the land? Yes No

8. Are you and is your land in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris laws described in Title 76 RCW? If no, please explain. Yes No

9. Is all or part of the land subject to a forest fire patrol assessment as described in RCW 76.04.610? Yes No
If no, please explain.

10. Is the land subject to a lease, option, or other right that permits the land to be used for a purpose other than growing and harvesting timber? If yes, please explain. Yes No

11. Describe the present improvements (residence, buildings, etc.) on your parcel of land.

12. Attach a map of your property to show an outline of the current use of each area of the property such as: timbered areas, improvements such as your residence and any buildings, wetlands, streams, buffers, rock outcroppings, land used for grazing, etc.

13. Summary of your current and past experience with growing and harvesting timber.

NOTICE: To verify eligibility, the county legislative authority may require owners to submit pertinent data regarding the use of the classified land.

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.

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

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)

Print the name of each owner:

Signature of each owner:

Assessor

In accordance with the provisions of RCW 84.34.050(3), within ten days following receipt of the notice from the granting authority of classification of land under this chapter, the assessor must submit notice (Form REV 64 0103) to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

Amount of Processing Fee Collected: \$

Date:

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. If the timber management plan is not received by the date set by the assessor, the application or the notice of continuance shall be denied.

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

1. 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 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, interest, and penalty specified in (1) 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)(f) (farm home site).
 - (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 forest lands 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 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.
 - (l) The discovery that the land was classified in error through no fault of the owner.

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