



# SUPPLEMENTAL APPLICATION CURRENT USE APPLICATION TIMBER LAND CLASSIFICATION PARCELS W/ MULTIPLE OWNERSHIPS

Kitsap County Code is available online at <http://www.codepublishing.com/wa/kitsapcounty/>  
 Click on Title 18 Environment, Click on Chapter 18.12 Open Space Plan  
 Washington State Department of Revenue

Chapter 84.34 RCW

**File With the County Legislative Authority:** \_\_\_\_\_ **County**

Owner Name/Legal Entity Name (if legal entity, list all owners, partners, members, etc. of legal entity) and Parcel Number  Parcel 1. _____  Parcel 2. _____  Parcel 3. _____  Parcel 4. _____  Parcel 5. _____	<p style="text-align: center;"><b>Notice of Approval or Denial</b></p> <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: _____  <b>APPEAL:</b> A denial of an application for classification as timber land may only be appealed to County Superior Court.
Parcel 1: Address and Legal Description  Range:	Sec: Twp:
Parcel 2: Address and Legal Description  Range:	Sec: Twp:
Parcel 3: Address and Legal Description  Range:	Sec: Twp:
Parcel 4: Address and Legal Description  Range:	Sec: Twp:
Parcel 5: Address and Legal Description  Range:	Sec: Twp:

Describe how all parcels subject to this application are being managed as part of a single 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 subject to this application. The County Legislative Authority may request additional information to verify all owners of contiguous parcels meets 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. Each owner may either submit a separate timber management plan for their parcel(s) of land or a single timber management plan may be submitted that includes all parcels subject to this application. 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 owners of the parcels 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.

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 will be accepted but not processed until the timber management plan 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 "Open Space Land" or "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 (a), paid at the same statutory rate charged on delinquent property taxes; plus
  - (c) A penalty of 20% shall 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)(e) (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 a 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.

## Timber Land Application Addendum

**Each parcel owner must complete a separate addendum and attach it to the application form. If a question on this addendum is addressed in the timber management plan, please indicate this after the applicable question.**

Owner Name: \_\_\_\_\_ Parcel Number: \_\_\_\_\_

1. How many acres is your parcel? \_\_\_\_\_
2. When did you acquire this parcel? \_\_\_\_\_
3. Give a brief description of the timber on the land or, if harvested, your plan for restocking?
4. 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.
5. Is the land used for grazing?  Yes  No  
If yes, how many acres are used for grazing? \_\_\_\_\_
6. Has this land been subdivided or has a plat been filed with respect to the land?  
 Yes  No
7. 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
8. Is all or part of the land subject to a forest fire patrol assessment as described in RCW 76.04.610?  
 Yes  No

9. 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
10. Describe the present improvements (residence, buildings, etc.) on your parcel of land.
11. 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.
12. 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.