

REMOVAL OF CLASSIFIED AND DESIGNATED FOREST LAND

CHAPTER 84.33 RCW

Land that has been classified or designated as forest land shall continue to be valued and assessed as forest land until removal of classification or designation by the assessor only upon the occurrence of one of the following items: (a) notice from the owner to remove the land from classification or designation as forest land; (b) sale or transfer to an ownership that is exempted from ad valorem taxation; (c) determination by the assessor, after giving the owner written notice and an opportunity to be heard, that, because of action taken by the owner, the land is no longer primarily devoted to and used for growing and harvesting timber; (d) classified forest land that the assessor has determined that a high and better use exists than growing and harvesting timber after giving the owner written notice and an opportunity to be heard; (e) determination by the assessor, after giving the owner written notice and an opportunity to be heard that; (i) such land is no longer primarily devoted to and used for growing and harvesting timber, (ii) such owner 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, or (iii) restocking has not occurred to the extent or within the time specified in the application for designation of such land; or, (f) sale or transfer of all or a portion of the forest land to a new owner, unless the new owner has signed a notice of continuance for forest land classification or designation. This notice shall be attached to the real estate tax affidavit. The County Auditor shall not accept an instrument of conveyance of classified or designated forest land for filing or recording unless the new owner has signed the notice of continuance or the compensating tax has been paid. If the notice is not signed by the new owner, a compensating tax shall become due and payable to the County Treasurer by the seller or transferor at time of sale or transfer. The seller, transferor or new owner may appeal the new assessed valuation to the County Board of Equalization.

The assessor shall remove classification pursuant to (c) or (d) above prior to September 30 of the year prior to the assessment year for which termination of classification is to be effective. Removal of classification as forest land upon occurrence of (a), (b), (d) or (f) above shall apply only to the land affected, and upon occurrence of (c) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber. Any remaining classified and/or designated forest land shall meet the necessary definitions of forest land pursuant to RCW 84.33.100.

Within thirty days after removal of classification or designation of forest land, the assessor shall notify the owner in writing, setting forth the reasons for such removal. The seller, transferor or owner may appeal such removal to the County Board of Equalization. The compensating tax shall be due and payable to the County Treasurer thirty days after the owner is notified of the amount of the compensating tax.

VALUATION AND ASSESSMENT OF LAND

REMOVED FROM CLASSIFICATION AND/OR DESIGNATION

Commencing on January 1 of the year following the year in which the assessor mailed such notice, such land shall be assessed on the same basis as real property is assessed generally in that county.