

PIERCE COUNTY
APPLICATION FOR CLASSIFICATION OR RECLASSIFICATION
AS TIMBER LAND FOR CURRENT USE ASSESSMENT
RCW 84.34

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 at the time (a) an application is made for classification as timber land pursuant to this chapter or **(b)** when a sale or transfer of timber land occurs and a notice of classification continuance is signed.

- Fees:** (a) The non-refundable application fee of \$1200.00 in unincorporated or \$1450.00 within city limits, must be submitted with application. Contact the city to see if they have any additional application fees.
(b) Fee for advertising the final public hearing will be billed and payable prior to recording the final contract. The cost varies depending on length of legal. (Approx. \$50.00)

Name of Applicant: _____ Day time phone #: _____
Mail Address: _____ If land gated (locked) give entry code or
_____ contact # for access _____
E-Mail Address: _____

1. Interest in property: Fee owner _____ Contract Purchaser _____ Other _____
2. Property location: _____
3. Is property within city limits? Yes _____ No _____ If yes, which city? _____
4. Assessor's parcel #(s): _____
5. (a) Total acreage of parcels: _____ (b) Total acreage of unqualified or excluded areas: _____
6. Legal description of parcels: (may attach copy) _____

7. Legal or detailed description of area excluded (if any) from Timber land classification in 5(b) (may attach copy)

8. Describe the present improvements on this property: (buildings, etc.) _____

9. Is this land subject to a lease or agreement which permits any other use than it's present use? Yes _____ No _____
If yes, attach copy of the lease agreement.
10. Include a Map or Drawing of the Parcel(s), including location of excluded areas and all structures, etc.
11. **A Timber Management Plan must be submitted with this application.** Guidelines for a timber management plan are available from the county Assessor-Treasurer's office.
12. Is this a reclassification (transfer) under 84.34.070 or 84.33? If yes, complete form 64.0060 or 64.0038.

**- Applications received
By Dec 31st, this year**

**If approved, will receive a
Timber land value next year**

**For property tax
due the following year**

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 (a), paid at the same statutory rate charged on delinquent property taxes.
 - (c) A penalty of 20% shall be applied to the amount determined in (a) & (b) above if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal process, or except as a result of those conditions listed in (2) below
2. The additional tax, interest, and penalty specified in (1) above 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 84.34.020.
 - f) Acquisition of property interest 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 homesite).
 - 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 fee interest or a conservation easement for the riparian open space program 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.

AFFIRMATION

As owner(s) of the land described in this application, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified as Timberland under provision of CH 84.34 RCW, and that the Assessor-Treasurer's office may require pertinent data be periodically submitted as to the continued use of the land. I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

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)

Signatures of all Owner(s) or Contract Purchaser(s):

Date:

Submit application and fee to:

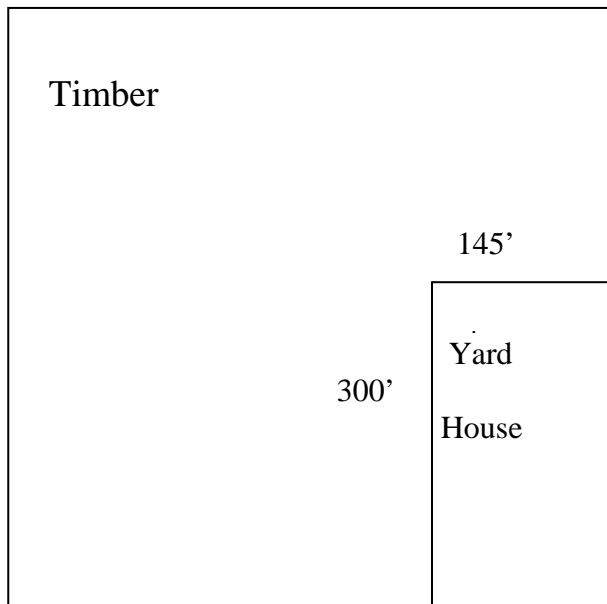
**Pierce County Planning and Land Services (East)
2401 S 35th St Ste 2
Tacoma WA 98409**

Example of-
Excluded area description (#7 on the application):

Any areas utilized for residential, or uses other than **Timberland**, such as, house, barn, backyard, garage, garden, business, etc., must be excluded in the application. Typically, at least one acre is excluded but could be more. A detailed description must include a drawing of the entire property with the location of the excluded area/s and dimensions shown. Locations and descriptions of the improvements should be included in the drawing. (See the sample drawing below) If applicant chooses, a surveyor's services may be obtained by the applicant.

SAMPLE:

EXCLUDING 1 ACRE FOR RESIDENTIAL SITE, APPROXIMATELY 300' x 145' IN THE SOUTHEAST CORNER OF PARCEL AS SHOWN ON DIAGRAM.



Valuation information:

The excluded land and all structures will continue to be valued at market value.