



**Wes Cornelius**  
**CHELAN COUNTY ASSESSOR**

350 Orondo Ave, Suite 206  
Wenatchee, WA 98801-2885  
PHONE: 509-667-6365 FAX: 509-667-6664  
WEBSITE: <http://www.co.chelan.wa.us/assessor>

## **Designated Forest Land**

**We are now accepting applications for the 2025 assessment year, with taxes payable in 2026. The application fee is \$750, which includes the recording fees for the Notice of Approval/Denial (2 pages).**

This packet has been compiled to provide you with the necessary information to help you better understand what the Designated Forest Land (DFL) classification means and what the eligibility requirements are to apply for the program. Enclosed in this packet, you will find the following:

- Washington State Department of Revenue Designated Forest Land publication
- Application for Designated Forest Land

**Applications for the program must be submitted to our office in original form with a signature along with the appropriate fees by December 31, 2024, to be considered for the following assessment year.**

Our office requires that a Timber Management Plan be submitted for approval on all new DFL applications per RCW 84.33.140(7) and WAC 458-30-700(3). Please return your completed application with a timber management plan for the property you wish to enroll in the program.

You will find all the information you need for completing a timber management plan on our website at: <http://www.co.chelan.wa.us/files/assessor/documents/TMPinfoonly.pdf> and our Frequently Asked Questions at: <https://www.co.chelan.wa.us/files/assessor/documents/faq/OpenDFLFAQ.pdf>.

**Please submit a check in the amount of \$750 payable to the Chelan County Assessor along with your signed, completed application and your timber management plan for the application to be considered.** We cannot accept applications electronically, so you will need to either drop the application off in person or mail it to:

**Chelan County Assessor**  
**350 Orondo Ave., Suite 206**  
**Wenatchee, WA 98801**

If your property is approved for the program in 2024, the classification will become effective for the following assessment year, 2025 (tax year 2026). If you have any questions or concerns, please contact me at 509-667-6375 or [erin.fonville@co.chelan.wa.us](mailto:erin.fonville@co.chelan.wa.us).

Best regards,

A handwritten signature in black ink, appearing to read "Erin Fonville". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Erin Fonville  
Chief Deputy

# Designated Forest Land

JULY 2017

Washington State encourages sound forestry practices so that present and future generations can enjoy the many benefits they provide. In addition to scenic and recreational spaces, healthy forests provide:

- **An enhanced water supply.**
- **Reduced soil erosion, storm and flood damage.**
- **Habitat for wild game.**
- **Employment opportunities.**
- **Raw materials for products.**

As a way to encourage commercial forestry in Washington State, landowners may choose to have their land designated as forest land. This designation often results in a lower assessed value and lower taxes. Specific requirements must be met to qualify for this designation.

## Requirements for Designated Forest Land

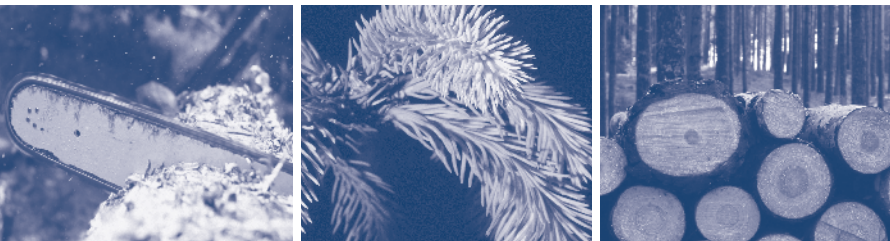
To request your land be designated as forest land, the following requirements apply:

- The land must be used primarily for growing and harvesting timber.
- The land must consist of a single parcel of 5 or more acres; or multiple, contiguous parcels totalling 5 or more acres. Residential home sites are not included in the 5 acre minimum.
- Designated forest land may include land used for incidental uses that are compatible with growing and harvesting timber, but no more than ten percent of the land may be used for such incidental uses.
- If the land has appurtenances necessary for the production, preparation, or sale of the timber products, that land may also be included.
- You must comply with forest practice laws and regulations.
- Application must be made to the county assessor.

## Application for Designated Forest Land

You can get an application for Designated Forest Land from your local assessor's office. In some counties, an application fee may also apply. The application requires the following information:

- A legal description of, or assessor's parcel numbers for, all land you want designated as forest land.
- The date or dates of acquisition of the land.
- A brief description of the timber on the land, or if the timber has been harvested, your plan for restocking.
- If one exists, a copy of the timber management plan for the land, prepared by a forester or a person with adequate knowledge of timber management practices.
- If a timber management plan exists, an explanation of the extent to which the management plan has been implemented.
- Whether the land is used for grazing.
- Whether the land has been subdivided or a plat has been filed with respect to the land.
- Whether the land is managed in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules under Title 76 RCW.



- Whether the land is subject to forest fire protection assessments under RCW 76.04.610.
- Whether the land is subject to a lease, option, or other right that permits it to be used for any purpose other than growing and harvesting timber.
- A summary of your past and current experience growing and harvesting timber.
- A statement that you are aware of the potential tax liability involved when the land is no longer designated as forest land.
- An affirmation that the statements contained in the application are true and that the land described in the application meets the definition of forest land in RCW 84.33.035.
- A description and/or map showing what areas of the land are used for incidental uses compatible with the definition of forest land in RCW 84.33.035.

The assessor may also require an applicant to provide a timber management plan when an application for classification or reclassification into designated forest land is submitted. For additional information on timber management plans, please refer to the Guidelines for Timber Management Plans publication or visit [www.foresttax.dor.wa.gov](http://www.foresttax.dor.wa.gov)

Submit your completed application to the assessor's office by December 31.

If approved, designated status begins January 1 the year after you apply. If the assessor does not notify you as to whether your application was approved or denied prior to July 1 of the year after you apply, the application is automatically approved. If denied, you may appeal the denial to the county board of equalization.

### Valuation of Designated Forest Land

The Department of Revenue annually adjusts and certifies forest land values to be used by county assessors in preparing assessment rolls. The assessors assign the forest land values to the property based upon land grades and operability classes. The timber on Designated Forest Land is exempt from real property taxes but is subject to timber excise tax under chapter 84.33 RCW. For additional information on timber excise tax, please refer to the [Timber Excise Tax publication](#) or visit [www.foresttax.dor.wa.gov](http://www.foresttax.dor.wa.gov)

### Removal from Designated Forest Land

Land may be removed from designation if:

- You choose to remove the land and you notify the assessor in writing.
- You sell or transfer the land to an ownership that makes the land exempt from ad valorem taxation.
- You sell or transfer the land to a new owner that does not sign a notice of forest land continuance.
- Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that:
  1. The land is no longer primarily devoted to and used for growing and harvesting timber.
  2. You did not comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules under Title 76 RCW.
  3. Restocking the land has not occurred to the extent or within the time specified in your designation application.

### Compensating Tax

Upon removal, you will be required to pay compensating tax unless the removal meets one of the exceptions outlined in RCW 84.33.140(13) (14), or(15). The amount of compensating tax is the difference between the last Designated Forest Land value and the new assessed value of the land. This amount is then multiplied by the last levy rate extended against the land and multiplied by the number of years the land was designated as forest land, not to exceed nine. Compensating taxes will also be due on the land from January 1 of the year the designation is removed up to the removal date.



## Reclassification of Designated Forest Land

You may request the land to be reclassified (subject to all applicable qualifications for each classification) to the Current Use Program outlined in chapter 84.34 RCW, without paying the compensating tax. The Current Use Program offers three classifications:

- Open Space Land
- Farm and Agricultural Land
- Timber Land

For more information on these classifications, please refer to the [Open Space Taxation Act](#) publication.

## Appeals

You may appeal the denial of your application for initial classification or reclassification as Designated Forest Land to the county board of equalization. You may also appeal any removals from designation as well as the new assessed value used to calculate the compensating tax.

## Need More Information?

Please contact either your local assessor's office or the Property Tax Division at (360) 534-1400

### Department of Revenue Taxpayer Assistance

- [Call our Telephone Information Center 1-800-647-7706](#)
- For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.



# Application for Designated Forest Land Parcels with Same Ownership

Chapter 84.33 RCW

<b>File with County Assessor</b>	CHELAN County																
Parcel Numbers(s):  Owner(s) Name and Address:  Telephone No.: Email Address:	<table style="width: 100%; border: none;"> <tr> <td colspan="2" style="text-align: center;"><b>Notice of Approval or Denial</b></td> </tr> <tr> <td><input type="checkbox"/> Application approved</td> <td><input type="checkbox"/> Application denied</td> </tr> <tr> <td><input type="checkbox"/> All parcel(s)</td> <td><input type="checkbox"/> Portion(s) of parcel(s)</td> </tr> <tr> <td colspan="2">Date of approval/denial:</td> </tr> <tr> <td colspan="2">Owners notified on:</td> </tr> <tr> <td>Fee returned</td> <td><input type="checkbox"/> Yes    <input type="checkbox"/> No    Date:</td> </tr> <tr> <td colspan="2">Assessor/Deputy Signature:</td> </tr> <tr> <td colspan="2"><b>APPEAL:</b> A denial of an application for designation as forest land may be appealed to the County Board of Equalization.</td> </tr> </table>	<b>Notice of Approval or Denial</b>		<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:		Fee returned	<input type="checkbox"/> Yes <input type="checkbox"/> No    Date:	Assessor/Deputy Signature:		<b>APPEAL:</b> A denial of an application for designation as forest land may be appealed to the County Board of Equalization.	
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<b>APPEAL:</b> A denial of an application for designation as forest land may be appealed to the County Board of Equalization.																	
Legal Description:	Sec: _____ Twp: _____ Rge: _____																

**If a question below 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, 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?  Yes     No  
 If no, please explain.
  
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?  Yes  No  
If yes, please explain.

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 assessor may require owners to submit pertinent data regarding the use of the designated land.

**Timber Management Plans:**

The assessor may require a timber management plan to be submitted with this application RCW (84.33.140(7)) 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 may be required when

- An application for designation as forest land pursuant to this chapter is submitted;
- A sale or transfer of forest land occurs and a notice of designation continuance is signed; or
- If the assessor has reason to believe the forest land is no longer primarily used for growing and harvesting timber (less than 20 acres only)

As owner of the parcel(s) described in this application, I hereby indicate by my signatures below that I am aware of the compensating tax involved when the land ceases to be designated under the provisions of chapter 84.33 RCW. I also certify that this application and any accompanying documents are accurate and complete.

<b>Print the name of each owner:</b>	<b>Signature of each owner:</b>	<b>Date</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Assessor**

The assessor may submit approval notice (Form REV 62 0103) to the county auditor for recording.

Amount of Processing Fee Collected \$ \_\_\_\_\_ Date: \_\_\_\_\_

**Removal from Designation and Compensating Tax (RCW 84.33.140)**

The County Assessor shall remove land from forest land designation when any of the following occur:

1. The land owner requests removal;
2. Sale or transfer of the land to an ownership making it exempt from ad valorem taxation (compensating taxes are due and payable by the seller at the time of sale or transfer);
3. Sale or transfer of all or a portion of the land to a new owner, unless the new owner has signed a notice of designation continuance (compensating taxes are due and payable by the seller at the time of sale or transfer).
4. Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that:
  - a. The land is no longer primarily devoted to the growing and harvesting of timber;
  - b. The 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 and forest debris provisions under Title 76 RCW; or
  - c. Restocking has not occurred to the extent or within the time specified in the application for designation.

Within 30 days the land being removed from designation as forest land, the county assessor will notify the owner in writing, setting forth the reason for removal. The seller, transferor, or owner may appeal the removal to the County Board of Equalization.

Compensating tax is due and payable to the county treasurer 30 days after the owner is notified of the amount.

The compensating tax is not imposed if the removal of designation resulted solely from:

1. Transfer to a government entity in exchange for other forest land located within the state.
2. 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 based on official action taken by the entity and confirmed in writing.
3. A donation of fee title, development rights, or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections. At such time as the land is not used for the purposes enumerated, compensating tax shall be imposed upon the current owner.
4. The sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the natural heritage council and natural heritage plan as defined in chapter 79.70 RCW or approved for state natural resources conservation area purposes as defined in chapter 79.71 RCW, or for acquisition and management as a community forest trust as defined in chapter 79.155 RCW. At such time as the land is not used for the purposes enumerated, compensating tax shall be imposed upon the current owner.

5. The sale or transfer of fee title to the Parks and Recreation Commission for park and recreation purposes.
6. Official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present use of such land.
7. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
8. 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.
9. 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 as been assessed and valued as classified forest land, designated as forest land under this chapter, or classified under chapter 84.34 RCW continuously since 1993. The date of death shown on a death certificate is the date used.
10. The discovery that the land was designated in error through no fault of the owner
11. A transfer of a property interest, in a county with a population of more than six hundred thousand inhabitants or in a county with a population of at least two hundred forty-five thousand inhabitants that borders Puget Sound as defined in RCW 90.71.010, to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain, improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the land is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner.
12. Compensating tax authorized in this section may not be imposed on land removed from designation as forestland solely as a result of a natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of the property.

For further information about laws governing designation of forest land (Chapter 84.33 RCW), contact the assessor in your county.

For tax assistance or to request this document in an alternate format, please call 360-534-1324. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact your local county assessor's office.