

Guidelines for Timber Management Plans

NOVEMBER 2020

Washington's Timber Land and Designated Forest Land classifications reduce taxable land values for landowners whose lands are "primarily used for growing and harvesting timber." These designations allow the land to be valued on forest use rather than the land's highest and best use.

A Timber Management Plan is required when applying for Timber Land (chapter 84.34 RCW) and may be required when applying for Designated Forest Land (chapter 84.33 RCW). A Timber Management Plan describes timber harvesting and associated activities.

Timber Land

The Timber Land classification requires a Timber Management Plan. The Timber Land classification requires a minimum of five (5) contiguous acres that are devoted primarily to the growing and harvesting of timber. It does not include a residential home site. Timber Land includes land used for incidental uses that are compatible with the growing and harvesting of timber, but no more than 10 percent of the land may be used for such incidental uses. Application for classification or reclassification of land as Timber Land is made to the county legislative authority where the land is located.

Designated Forest Land

Application for Designated Forest Land (DFL) may require a Timber Management Plan depending on the county requirements. DFL requires a minimum of five (5) contiguous acres that are devoted primarily to the growing and harvesting of timber. It does not include a residential home site. DFL includes land used for incidental uses that are compatible with the growing and harvesting of timber, but no more than 10 percent of the land may be used for such incidental uses. Application for DFL must be made at the assessor's office in the county where the land is located.

The assessor may also require a timber management plan to determine continued eligibility when:

- DFL is sold or transferred and a continuance is signed, or
- The assessor believes that forest land sized less than 20 acres is no longer primarily devoted to growing and harvesting timber.



How to Apply

To apply for Timber Land or Designated Forestland classification, complete one of the following forms:

- Application for Classification or Reclassification as Open Space Land or Timber Land for Current Use Assessment
- Application for Designated Forest Land

These forms are available at the county assessor's office or on the Department of Revenue's website at dor.wa.gov.

Note: Reduced Timber Land or Designated Forest Land valuation remains in effect as long as the land continues to be used primarily for growing and harvesting timber.

Timber Management Plan

A Timber Management Plan should be prepared by a forester or a person with adequate knowledge of timber management practices. A Timber Management Plan must include the following:

1. The legal description of the land, including the assessor's parcel number.
2. The date (or dates) of the land acquisition, a statement that the land has the same ownership, consists of contiguous acreage, and is primarily devoted and used to grow and harvest timber.
3. A brief description of the timber (major species, size, age and condition).

4. If the timber has been harvested describe the plans for reforestation. If the land has no trees presently growing on it, describe the plans to restock within 3 years of designation.
5. A description of past and present livestock grazing on the land.
6. A description of whether the land is in compliance with the stocking requirements including the number of trees per acre, planned forest management activities (thinning, harvest, brush control), fire protection efforts, insect and disease control, and weed control and forest debris abatement provisions of the Washington Forest Practices Act Title 76 RCW.
7. A statement indicating whether the land is subject to forest fire protection assessments pursuant to RCW 76.04.610.

Additional recommended information for a Timber Management Plan:

- a. **Goals** – describe the ownership goals for the land and provide an outline of the intended management of the land.
- b. **Forest types and stands** – provide an inventory of the timber by forest type including stocking levels and forest health conditions.
- c. **Resource inventory and environmental impact considerations** – describe the types and species of plants and animals, predominant habitats, wetlands, any endangered species, and aesthetic resources present on the land.

- d. A map or aerial photo showing the property lines, access roads, topography, water or other physical features of the property.
- e. A statement acknowledging that the owner is aware of the potential tax liability involved when the land ceases to be classified as Timber Land or Designated Forest Land.

Generally, an approved Forest Stewardship Plan as part of the Washington Department of Natural Resources (DNR) Forest Stewardship Program will meet the requirements for a Timber Management Plan.

Sources of Assistance

Washington Department of Natural Resources (DNR)

DNR Small Forest Landowner Office

The Small Forest Landowner Office serves as a resource and focal point for small forest landowners' (less than 5,000 acres) concerns and policies. The Office offers information on the Forestry Riparian Easement Program, Family Forest Fish Passage Program and technical and stewardship assistance for Timber management via the Stewardship Program.

Contact information

PO Box 47012
Olympia, WA 98504-7012
Phone: **360-902-1400**
Fax: **360-902-1428**
sflo@dnr.wa.gov or visit
dnr.wa.gov

Washington State University Extension (WSU)

WSU Extension offers workshops on writing timber management plans, as well as other forest owner workshops and field days throughout the year. For upcoming events and detailed forest management information and resources, please visit **forestry.wsu.edu** or contact your local Extension office.

Washington State Department of Revenue

Forest Tax Section (DOR)

DOR provides help to the counties by reviewing Timber Management Plans, and offers assistance on forestland grading, compensating tax, and other aspects of designating forest land or timber land.

For more information, visit the Department's website **forettax.dor.wa.gov** or call **360-534-1324**.