

CURRENT USE TIMBERLAND AND DESIGNATED FOREST LAND General Information Bulletin

The Assessor's Office records indicate that all or part of your property is classified as Current Use Timberland (CUTL) or Designated Forest Land (DFL). The Assessor's Office is committed to administering the CUTL and DFL tax programs in a fair, uniform, and equitable manner. This bulletin is a brief summary of the requirements for continued classification in these programs.

CURRENT USE TIMBERLAND

"Timberland" 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 timber for commercial purposes. Timberland means the land only and does not include a residential homesite. 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. (RCW 84.34.020(3))

DESIGNATED FOREST LAND

"Forest land" is synonymous with "designated forest land" and 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 that is or are devoted primarily to growing and harvesting timber. Designated forest land means the land only and does not include a residential homesite. 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. (RCW 84.33.035(5))

REVIEW BY ASSESSOR'S OFFICE

A timber management plan prepared by a trained forester with adequate knowledge of timber management practices is required for approval as CUTL or DFL. The Assessor's Office will periodically review the use of the property to confirm the property is being used for growing and harvesting timber according to the timber management plan. The Assessor may request any other commercial records that might demonstrate continued qualification for special tax status, including forestry permits, forest excise tax returns, federal tax returns, or other documentation such as leases, receipts, or logs of work completed.

REMOVAL OF CLASSIFICATION

If the Assessor determines the land is no longer devoted primarily to growing and harvesting timber, the land may be removed from classification. Additional taxes, interest and penalty will be imposed when land is removed from CUTL. Compensating taxes will be imposed when land is removed from DFL.

For more information, please refer to RCW 84.34 (CUTL) and RCW 84.33 (DFL). We also encourage you to contact the Assessor's Office at (360) 378-2172 or assessor@sanjuanico.com if you have questions or would like further assistance.