

OPEN SPACE/TIMBER TAX CLASSIFICATION APPLICATION PROCEDURE

WHAT TO SUBMIT:

- ___ Fee
- ___ Okanogan County Land Use Application
- ___ Washington State Department of Revenue Application
- ___ Name, address, phone number and signature of landowner
- ___ Vicinity Map
- ___ Total number of acres proposed for enrollment
- ___ Copy of deed
- ___ Forest Management Plan (Must be signed by all property owners)
- ___ Must be current on property taxes
- ___ On the ground photos of the property

PROCESS:

1. Planning staff reviews application for completeness. If complete, the application is accepted (vested).
2. **Within 14-days of vesting an application**, the Planning staff will:
 - Set a date and time for a public hearing with the Regional Planning Commission,
 - Circulate notice of application and public hearing to property owners within 300-ft. of the property boundaries,
 - Circulate notice of application and public hearing to county, state, and federal agencies for a **30-day comment period**, and
 - Submit notice of application and public hearing to Okanogan County's official legal newspaper.
3. **At Least 10-Days prior to the public hearing**, Planning staff shall:
 - Transmit a written report, to the Regional Planning Commission, including summary of comments, conditions, findings of fact, and recommendation.
4. **At the Public Hearing**, the Regional Planning Commission shall:
 - Recommend approval or denial of the application,
 - Table and continue, or
 - Request additional information.
5. **Within 30-days following the Commission's recommendation**, the Board shall, at a public meeting:
 - Approve or deny the application,
 - Table and continue, or
 - Request additional information.
6. After approval, an **Open Space Taxation Agreement** is signed between land owner and Board of County Commissioners. The Agreement must be filed with Auditor's Office 60 days prior to the following tax year. A recording fee with the Auditors Office will be necessary at time of filing.

Please contact Planning staff if you have detailed questions about application content or process.



Required Components of the Open Space Timber Forest Management Plan



The following are minimum criteria for the Forest Management Plan as required by the Open Space Timber Program and the Okanogan County Comprehensive Plan. **All of these components must be addressed in the plan.** Detailed guidelines are found in Okanogan County Code chapter 14.09.160, "Forest Management Plan Guidelines" (available from the Office of Planning and Development). Additional information may be submitted.

Goal and Objective statements

- Goals and objectives of landowner
- Intent for property
- Consistency with commercial production and harvest

Inventory and Mapping

- Date of acquisition
- Aerial photograph
- Map(s) delineating forest types according to: management needs, species & age, diversity, density and quantity of existing timber resources
- Soil information: type, erosion, slope, aspect and productivity (include growth ability for each soil type)
- Identify all riparian, wetland and floodplain areas
- Identify lands that have historically been used for grazing
- Determine compliance with restocking, forest management, fire protection, insect and disease control, weed control and forest debris provisions of RCW 76 (Forests and Forest Products)
- Determine forest fire protection assessments as applied to RCW 76.04.610
- Determine whether the land is subject to a lease, option or other right that permits a use other than growing and harvesting timber

History of Site

- A narrative describing the history of the property as related to ownership, land use and forest production

Management Problems

- **Noxious weed control, past and present**
- Fire protection
- Flood control
- Erosion control
- Storm water management
- Animal and insect damage control
- Disease control

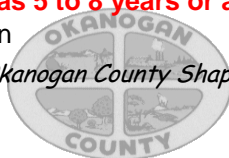
Management Recommendations by Timber Stand

- **Timber type, quantity (including stem count per acre), diversity, and quality**
- Site preparation
- Fertilization
- Precipitation and shading requirements (for each timber type)
- Brush abatement
- Pruning and thinning schedule (pre-commercial and commercial)
- Reforestation and restocking methods

Implementation Plan

- **Schedule of each management practice (including a trigger for when each management practice will take place, this could be a time frame such as 5 to 8 years or a physical characteristic such as dbh, etc.)**
- Provisions for periodic updating of the plan

"Helping Okanogan County Shape It's Future"





LAND USE APPLICATION FOR CITIES, COUNTIES AND THE COLVILLE CONFEDERATED TRIBES

(The City/County/Tribes may require that additional application forms be completed)



PROJECT TITLE: _____

Total Fees \$ _____ Receipt# _____

THIS APPLICATION IS FOR (check one):

<input type="checkbox"/> Building Permit	<input type="checkbox"/> Short Form Development Permit	<input type="checkbox"/> Variance	<input type="checkbox"/> Conditional Use Permit (CUP)	<input type="checkbox"/> Short Subdivision (4 or fewer lots)	<input type="checkbox"/> Subdivision (5 or more lots)
<input type="checkbox"/> Binding Site Plan	<input type="checkbox"/> Petition for Rezone or Code Amendment	<input type="checkbox"/> Planned Development	<input type="checkbox"/> Flood Plain Development Permit	<input type="checkbox"/> Shoreline Development Permit or Exemption	<input type="checkbox"/> Other (specify) _____ _____

APPLICANT INFORMATION:

Name: _____

E-911 Address: _____

City/State/Zip: _____

Phone: _____

SURVEYOR OR AGENT INFORMATION:

Name: _____

Address: _____

City/State/Zip: _____

Phone: _____

NAME AND ADDRESS OF PROPERTY OWNER, IF DIFFERENT FROM APPLICANT ABOVE:

Name: _____

Address: _____

City/State/Zip: _____

Phone: _____

CHECK ONE: Colville Tribal Member (Enrollment number _____) OR Non Tribal Member

CHECK ONE: Within the boundaries of the Reservation OR Outside the boundaries of the Reservation
TOWNSHIP _____ RANGE _____ SECTION _____

CHECK ONE: Trust land [allotment number(s)] 101-- _____ 101-- _____
 Fee Land {10 digit parcel number(s)} _____

This property is located within the _____ ZONING DISTRICT

↓FOR OFFICIAL USE ONLY↓

After reviewing all relevant information about this land use application, the reviewing agencies hereby agree that
 The Colville Tribes Okanogan County/ Municipality of _____ will be the permitting agency.

Signature _____
Authorized Colville Tribal Representative

Date _____

Signature _____
Authorized County/City Representative

Date _____

PROJECT INFORMATION:

Brief Description of Proposal (kind of use, size, # of units, method of water supply and sewage disposal, etc.):

General Description (miles from nearest town, water body, highway, etc. Vicinity map may be attached):

Current Land Use_____ Comprehensive Plan_____

Shoreline_____ Flood zone_____

Zoning Designations:_____

Name of Irrigation District:_____

Electrical Service Provider: _____

Name of Water System: _____

Name of Local Telephone Company: _____

Point of Legal Access (existing or proposed):

Please attach any other plans, specifications, or information as required by ordinance or guidelines.

Please see specific site plan requirements for Okanogan County applications.

SIGNATURE BLOCK

I am the applicant name on the reverse and hereby state that the foregoing information, and all information attached hereto, is true to the best of my knowledge.

Signature _____ **Date** _____



Application for Classification or Reclassification as Open Space Land or Timber Land for Current Use Assessment under Chapter 84.34 RCW

File With The County Legislative Authority

Name of Applicant: _____ Phone No: _____

Address: _____

Property Location: _____

1. Interest in property: Fee owner Contract purchaser Other
(Describe) _____

2. Assessor's Parcel or Account No.: _____

Legal description of land to be classified:

3. Land classification that is being sought: Open Space Timber Land

NOTE: A single application may be made for both **open space and timber land**, but a separate legal description must be furnished for each area that **classification is being sought**.

4. Total acres in application: _____

5. Open Space Classification

Number of acres: _____

6. Indicate what category of open space this land will qualify for:

- Open space zoning
- Conserve and enhance natural or scenic resources
- Protect streams or water supply
- Promote conservation of soils, wetlands, beaches or tidal marshes
- Enhance public recreation opportunities
- Enhance value to public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space
- Preserve historic sites
- Preserve visual quality along highway, road, and street corridors or scenic vistas
- Retain in natural state tracts of one (1) or more acres in urban areas and open to public use as reasonably required by granting authority
- Farm and agricultural conservation land as defined in RCW 84.34.020(8)

7. Timber Land Classification

Number of acres: _____

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 either (a) when an application for classification as timber land pursuant to this chapter is submitted; (b) when a sale or transfer of timber land occurs and a notice of classification continuance is signed; or (c) within sixty days of the date the application for reclassification under this chapter is received. The application for reclassification will be accepted but not processed until the timber management plan is received. If the timber management plan is not received within sixty days of the date the application for reclassification is received, the application for reclassification shall be denied. If circumstances require it, the county assessor may allow in writing an extension of time for submitting a timber management plan when an application for classification or reclassification or notice of continuance is filed. When the assessor approves an extension of time for filing the timber management plan, the county legislative authority may delay processing an application until the timber management plan is received. If the timber management plan is not received by the date set by the assessor, the application or the notice of continuance shall be denied.

8. Submit a copy of your timber management plan with this application.

A timber management plan will include the following elements:

- a) a legal description of, or assessor's parcel numbers for, all land the applicant desires to be classified or reclassified as timber land,
- b) date or dates of acquisition of the land,
- c) a brief description of timber, or if harvested, the owners plan for restocking,
- d) whether there is a forest management plan for the land,
- e) if so, the nature and extent of implementation of the plan,
- f) if land is used for grazing,
- g) whether the land has been subdivided or a plat filed with respect to the land,
- h) whether land and applicant are in compliance with restocking, forest management, fire protection, insect and disease control, etc.,
- i) whether the land is subject to forest fire protection assessments pursuant to RCW 76.04.610,
- j) whether the land is subject to a lease, option, or other right that permits it to be used for a purpose other than growing and harvesting timber,
- k) a summary of past experience and activity of the applicant in growing and harvesting timber,
- l) a summary of current and continuing activity of the applicant in growing and harvesting timber,
- m) a statement that the applicant is aware of the potential tax liability involved when the land ceases to be classified as timber land

9. Describe the present improvements on this property (buildings, etc.).

10. Is this land subject to a lease or agreement which permits any other use than its present use?

Yes No

If yes, attach a copy of the lease agreement.

NOTICE: The assessor may require owners to submit pertinent data regarding the use of classified land.

Open Space Land Means:

- (a) Any land area so designated by a comprehensive land use plan adopted by a city or county authority, or
- (b) Any land area, in which the preservation in its present use would:
 - (i) Conserve and enhance natural or scenic resources,
 - (ii) Protect streams or water supply,
 - (iii) Promote conservation of soils, wetlands, beaches or tidal marshes,
 - (iv) Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space,
 - (v) Enhance recreation opportunities,
 - (vi) Preserve historic sites,
 - (vii) Preserve visual quality along highway, road, and street corridor or scenic vistas, or
 - (viii) Retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the granting authority.
- (c) Or, any land meeting the definition of "farm and agricultural conservation land".

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 "Open Space Land" or "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 additional tax and interest 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 84.36.020.
- (f) Acquisition of property interests 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 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.
- (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 under provisions of Chapter 84.34 RCW. 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):

All owners and purchasers must sign.

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received: _____ By: _____

Amount of processing fee collected: \$ _____ Transmitted to: _____ Date: _____

FOR GRANTING AUTHORITY USE ONLY

Date received: _____ By: _____

Application approved Approved in part Denied Owner notified of denial on: _____

Agreement executed on: _____ Mailed on: _____

For tax assistance, visit dor.wa.gov/content/taxes/property/default.aspx or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

