

**Application for Transfer of Designated
Forest Land to Current Use Classification
(Chapters 84.33 AND 84.34 RCW)**

File with County Assessor

	County: _____
Applicant's Name	Tax Code: _____
Address	
City, State, Zip	
Phone Number	

Land Subject To This Application: (legal description)

Parcel No. or Account No.: _____

Change Of Classification

The land is currently classified as designated forest land under the provisions of Chapter 84.33 RCW and meets the definition of one of the following and I/we request reclassification as: (**Check appropriate box.**)

- Open space land as provided under RCW 84.34.020(1). (*Attach completed form REV 64 0021*)
- Farm and agricultural land as provided under RCW 84.34.020(2). (*Attach completed form REV 64 0024*)
- Timber land as provided under RCW 84.34.020(3). (*Attach completed form REV 64 0021 and a timber management plan*)

Affirmation

As owner(s) or contract purchaser(s) of the land described in this application, I/we hereby indicate by my/our signature that I/we have read the reverse side of this form and I/we am/are aware of the potential tax liability involved when the land ceases to be classified under provisions of Chapter 84.34 RCW.

If this land is removed from classification before ten years have elapsed, compensating tax will be due for the part of the period it was classified or designated forest land.

Signature(s) of All Owner(s) or Contract Purchaser(s)

Date

Attachments:

- REV 64 0021
- REV 64 0024

Chapter 69, Laws of 1992:

- (1) If no later than thirty days after removal of designation the owner applies for classification under RCW 84.34.020(1), (2) or (3), then the designated forest land shall not be considered removed from designation for purposes of compensating tax under RCW 84.33.140 until the application for current use classification under RCW 84.34.030 is denied or the property is removed from designation under RCW 84.34.108. Upon removal from designation under RCW 84.34.108, the amount of compensating tax due under this chapter shall be equal to:
- (a) The difference, if any, between the amount of the assessed valuation on such land as forest land and the amount of the new assessed valuation of such land when removed from designation under RCW 84.34.108 multiplied by the dollar rate of the last levy extended against such land, multiplied by;
 - (b) A new number equal to:
 - (i) The number of years the land was designated under this chapter, if the total number of years the land was designated under chapter 84.33 RCW and classified under chapter 84.34 RCW is less than ten; or
 - (ii) Ten minus the number of years the land was classified under chapter 84.34 RCW, if the total number of years the land was designated under chapter 84.33 RCW and classified under chapter 84.34 RCW is at least ten.
- (2) Nothing in this section authorizes the continued designation under this chapter or defers or reduces the compensating tax imposed upon forest land not transferred to classification under subsection (1) of this section which does not meet the necessary definitions of forest land under RCW 84.33.100. Nothing in this section affects the additional tax imposed under RCW 84.34.108.

The application for transfer from designated forest land to current use classification, open space land, farm, and agricultural or timber land must be made within 30 days from the date of removal from forest land.

The county assessor will act as the granting authority on all applications for transfer to farm and agricultural classification.

In all unincorporated areas, the legislative authority shall act as the granting authority for applications for transfer to timber land classification. Lands within the incorporated areas shall be acted upon by a group composed of three members of the county legislative authority and three members of the city legislative authority.

Compensating tax will be due at the time of sale or transfer of any portion of land unless the application for classification is approved. If only a portion of the parcel listed on the application qualifies for classification the granting authority may approve only that part.

The application shall be accompanied by a reasonable processing fee if such fee is established by the city or county legislative authority.

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. 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.