



Cowlitz County Assessor's Office

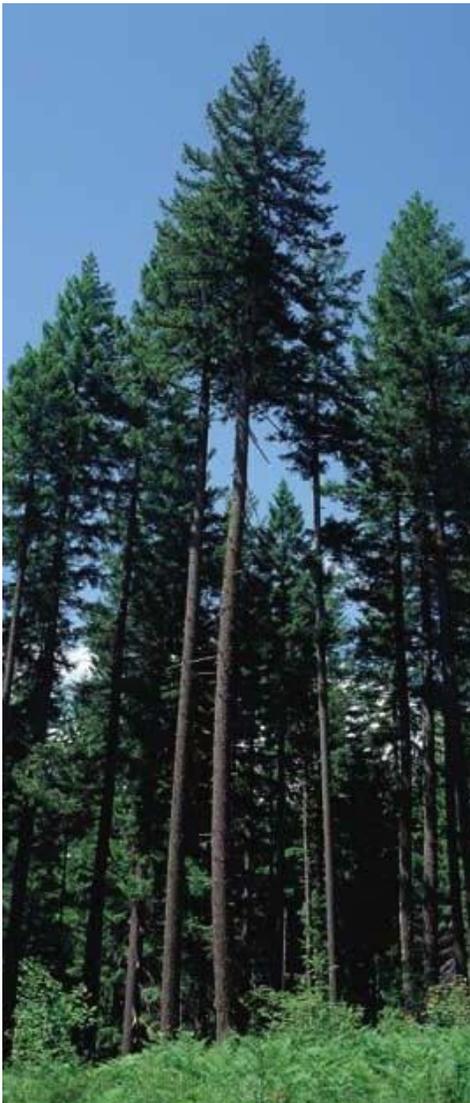
Guidelines for Timber Management Plans

Updated 10/1/2024

Washington's **Designated Forest Land** program offers a special tax classification to owners of land that is primarily used for growing and harvesting timber. Property owners agree to maintain their land according to the specific terms and conditions outlined in RCW 84.33 and, in exchange, the land is assessed at a significantly reduced value. This represents a **tax shift**; owners of classified land pay on a reduced taxable value, so a greater portion of the levy is collected from owners of land that is not classified. The assessor's office is responsible for making sure land continues to be used according to the purpose for which it was granted classification—and a timber management plan is one of the tools available to assist the Assessor in fulfilling that responsibility.

RCW 84.33.140 (7) The assessor has the option of requiring an owner of forest land to file a timber management plan with the assessor upon the occurrence of one of the following:

- (a) An application for designation as forest land is submitted;
- (b) Designated forest land is sold or transferred and a notice of continuance, described in subsection (5)(d) of this section, is signed; or
- (c) The assessor has reason to believe that forest land sized less than twenty acres is no longer primarily devoted to and used for growing and harvesting timber. The assessor may require a timber management plan to assist with determining continuing eligibility as designated forest land.



REQUIRED ELEMENTS for TIMBER MANAGEMENT PLANS:

- Legal description** of the land and assessor's **parcel number**.
- Total number of acres** to be considered for classification.
- A statement indicating **ownership** of the land, **date(s) of acquisition**, the number of **contiguous acres**.
- A statement that the land is **primarily devoted and used to grow and harvest timber**.
- A **description and inventory of the existing timber**, including major species, size, age, condition, stocking levels, competing vegetation, and other forest health conditions.
- A **map and/or aerial photo** showing the property lines, specific timber stands, roads, water, and other physical features of the property as well as the location of any improvements or structures on the property.
- If the timber has been harvested or no trees are currently growing, a description of the **plans for reforestation**.
- A statement of **ownership goals**, including an outline of the intended management of the land. Include answers to the following questions:
 - * Has the land already been platted or subdivided?
 - * Is there intent to divide the property in the future?
 - * Is the property currently part of an application for subdivision, short subdivision, or large lot subdivision?
- A statement about whether the forest land is also used to **graze livestock**.
- A statement indicating whether or not the land is in compliance with the provisions of the **Washington Forest Practices Act Title 76 RCW**, including:
 - * Stocking requirements (number of trees per acre),
 - * Planned forest management activities (thinning, harvest, brush control),
 - * Fire protection efforts,
 - * Insect and disease control,
 - * Weed control and forest debris abatement.
- A statement indicating whether or not the land is subject to **forest fire protection assessments** pursuant to RCW 76.04.610.
- A statement acknowledging that the owner is aware of the **potential tax liability** involved when the land ceases to be classified.
- A page listing the **name, qualifications, and signature** of the person preparing the management plan.

Consulting Foresters

A Timber Management Plan should be prepared by a professional private forester. There are several ways to locate a consulting forester:

- WSU Extension maintains a limited directory of consulting foresters around the state. Contact your local WSU Extension educator (*information below*) or visit <https://forestry.wsu.edu/#:~:text=The%20WSU%20Extension%20Forestry%20program%20provides%20objective,%20research-based%20education>
- The Association of Consulting Foresters (ACF) maintains a directory of members at <https://www.acf-foresters.org/find-a-forester#/> or call 888-540-8733.
- The Society of American Foresters (SAF) maintains a directory of certified foresters at <https://www.eforester.org/> Foresters who have been certified by SAF have met specific professional standards of knowledge, education, and experience.
- Internet search for consulting foresters

Commercial Timber Species & Density

Based on current market conditions and activity, the following are considered to be commercial species:

CONIFEROUS: Douglas fir, Western hemlock, Sitka spruce, Grand fir, Noble fir, Western red cedar, Lodgepole pine

DECIDUOUS: Red alder, Big leaf maple, Black cottonwood, Hybrid cottonwood, and other upon DNR approval

Stocking levels can vary widely depending on species, site conditions, and landowner objectives. However, to remain qualified for tax status as DFL, **minimum stocking levels** must be maintained depending on the age of the timber. In all cases, the trees must be **uniformly distributed** over the land. The following chart identifies target stocking levels:

Minimum Stocking Levels <i>For even-aged stands</i>	
Crop Age (in years)	Trees per Acre
< 5	190
5—40	175
41—80	100
> 80	75—100
<i>* Uneven-aged stands must be maintained at or above 190 trees per acre at all times.</i>	

Sources of Assistance

Washington State Department of Natural Resources (DNR) - 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 provides assistance for timber management via the Forest Stewardship Program.

Contact Information:	Local DNR Office:
PO Box 47012	601 Bond Road
Olympia, WA 98504-7012	Castle Rock WA
360-902-1400	360-577-2025
www.dnr.wa.gov	

Washington State University Extension (WSU) offers several workshops on writing timber management plans, as well as other forest owner workshops and field days throughout the year. For more information, visit the WSU extension website at <http://forestry.wsu.edu/>

Local WSU Office:	304 Cowlitz Way
	Kelso, WA 98632
	360-577-3014

Washington State Department of Revenue, Forest Tax Section (DOR) provides help to the counties by reviewing Timber Management Plans and offers assistance on forestland grading, compensating tax, and other aspects of Designated Forest Land and Open Space Land.

Contact information:	https://dor.wa.gov/taxes-rates/other-taxes/forest-tax
	1-800-548-8829