

OPEN TIMBER

TAX PROGRAM

Island County Planning & Community Development



The Open Timber tax benefit program was developed to provide tax relief to landowners who grow and maintain forested property for commercial production and harvesting of timber. Properly managed forests not only support the Washington State timber industry but these practices are recognized as invaluable to promoting continued forest growth & health, protection of essential water sources, minimization of soil erosion, conservation of wildlife habitat, and preservation of the natural and recreational spaces that characterize Island County.

Requirements

Landowners who are eligible for this tax benefit program will have 5 or more contiguous acres of forested property* and will be willing to maintain the timber stand and perform some form of commercial harvesting. On the reverse side of this handout is a list of requirements that must be completed in order to submit an Open Timber application, as well as, criteria that may make a property ineligible. If you have any questions regarding the application process for the Open Timber tax benefit program, please feel free to contact Island County Planning & Community Development. Contact information listed below.

**Please see reverse for specific conditions applications may be denied*

Preparing a Forest Management Plan

If you are eligible for the Open Timber program and apply, you will need to have a Forest Management Plan prepared. This plan describes the current state of your forest as well as future forest practices that will be implemented. A forester can create a Forest Management Plan that is consistent with your land use goals and beneficial for your timber stand. Forester directories are available from Planning & Community Development as well as on our website at:

<http://www.islandcounty.net/planning/links.htm>, under 'Other Links'.

Application Cost Time lines

The Open Timber application fee is \$300.00 (cash or check). Applications are accepted in-person only and you must have your application submitted before December 31st in order for it to be processed the following year. Applications can be submitted on Whidbey Island at the Planning annex in Coupeville Mon -Thurs 8am - 3pm or Fri 10am-3pm. Applications submitted on Camano Island must arrange an appointment.

Year 1

Jan 1 - Dec 31
Application Year

Year 2

Jan 1
Processing Year

Year 3

Feb 15th
Tax Effective Year



Island County Planning & Community Development

1 NE 6th Street
Coupeville, WA 98239
Whidbey (360) 679-7339 / Camano (360) 387-3443

Open Timber Application Checklist

The following list is everything that will be required for submission

- _____ Legal description(s) and assessor's parcel numbers for all land the applicant is requesting to be included in the application
- _____ Address of property
- _____ The date the property(s) was acquired
- _____ A brief description of the timber on the land, or if the timber has been harvested, the owner's plan for restocking,
- _____ A prepared Forest Management Plan for the property
 - _____ The nature and extent of implementation of the plan
 - _____ Whether the land is or has been used for grazing
 - _____ Whether the land has been subdivided or a plat filed with respect to the land
 - _____ Whether the land and the applicant are in compliance with the restocking, forest management, fire protection, insect and disease control, weed control, and forest debris provisions of Title 76 RCW or applicable rules under Title 76 RCW
 - _____ Whether the land is subject to forest fire protection assessments pursuant to RCW 76.04.610
 - _____ 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,
 - _____ A summary of the past experience and activity of the applicant in growing and harvesting timber,
 - _____ A summary of current and continuing activity of the applicant in growing and harvesting timber,
- _____ A statement that the applicant is aware of the potential tax liability involved when the land ceases to be classified as timber land.
- _____ \$300.00 processing fee (check or cash)

.....

Reasons for Denial

- _____ Your property does not currently contain a stand of timber
- _____ The applicant, with respect to the land, has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control, weed control and forest debris provisions.
- _____ Property that is within 200 feet of the ordinary high water mark cannot be admitted