

SPOKANE COUNTY ASSESSOR'S OFFICE

**General Information about
Designated Forest Continuance**

Date: _____ Parcel ID: _____

Information for the Buyer (and Seller):

The property you are in the process of buying is classified as **Designated Forest** land under 84.33 RCW.

If you wish to continue the special tax classification for the parcel there are some important facts that you should be aware of. First and foremost is: the land must be devoted to the growth and harvest of merchantable timber. There are some specific size limitations that affect designated forest land. They are:

1. A parcel of land must be at least 20 acres in size or have contiguous ownership with other parcels of land which make up at least 20 acres.

If you wish to continue the special classification for this parcel there are several things you must do.

- Sign the Real Estate Excise affidavit notice of classification continuance.
- Complete and sign the Assessor's Notice of Continuance.

By signing and completing these documents:

You are agreeing to continue the property as Designated Forest land
You are agreeing to assume the tax liability previously held by the seller, and
You are agreeing to compensate the county for the same back tax for up to a
Maximum of 10 years.

Removal of Classification – Compensating Tax

If you wish to continue the classification, you need to contact the Assessor's office. The current owner (usually the seller) will be required to process the forms for removal from the classified program if the removal is to be completed prior to the sale. If the removal is to be completed after the sale then the buyer will be responsible for completing the forms and paying the compensating tax. We will assist you with withdrawal of the property from the classification program. You will have to complete and sign a Request for Removal document and we will complete the process of preparing the compensating tax documents. You should be aware that:

Land which is withdrawn from classification is subject to additional tax based on current market value at the time of removal for a maximum of 10 years.

Finally, if the parcel is a portion of a larger parcel that is being segregated and it is being removed from the classified program, an official request for segregation must be filed with the Property Information Department of the Assessor's Office. The segregation must be completed before a removal can be processed on the segregated parcel.

If you have any further questions, regarding the special classification or require assistance with any of the forms, please contact:

Spokane County Assessor's Office
1116 West Broadway Avenue
Spokane, WA 99260

(509) 477-3698