



# Lewis County Assessor

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## INFORMATION SHEET

### DESIGNATED FOREST LAND (DFL)

*The Designated Forest Land program applies preferential taxation to qualifying property owners in exchange for growing, harvesting, and replanting commercial timber.*

*The following is meant to give a general overview of the program and its requirements as of September 2015. More information can be found in the Revised Codes of Washington (RCW) 76 and 84.33 and in the Washington Administrative Codes (WAC) 222 and 458 on the Washington State Legislature's website at [www.leg.wa.gov](http://www.leg.wa.gov).*

#### STATE LAW REQUIRES

- Program land must be at least five (5) acres in size.
- Land must have commercially-harvestable timber (i.e. Douglas fir, alder, hemlock, walnut, and even cottonwood). Each property must have a Forest Management Plan, which spells out the planned species and management of the land (fruit trees do not qualify for this program).
- Timber must be harvested before it's too large for local mills.
- Trees must be well-distributed and must meet the minimum stocking requirements of 190 trees per acre for seedlings or 100 trees per acre for mature trees.
- Land must be replanted within three (3) years of harvest. "Natural regeneration" is an option but applies only if the landowner submits a plan approved by the Department of Natural Resources.
- Land must be actively managed for timber production (not simply maintained in its natural state).
- Owner must control competing vegetation (this is especially important for young trees).
- Incidental use – logging roads, etc. – can total up to 10 percent of program acreage.
- If the landowner wants to build a home on DFL land, they must remove at least one (1) acre from the program to accommodate the home and yard.
- The landowner must adhere to the rules to stay in the program. If land is found to be out of compliance, the law requires the land be removed and the compensating taxes paid.

**MYTH:** *This is a "tax-saving" program.* **TRUTH:** *This is a tax-shifting program. Other landowners throughout the county pay extra to make up for the taxes saved by the landowners enrolled in the program.*