

**Public Works Dept.**  
Open Space & Timberland Applications  
**April 6, 2017 Work Session**



# INTRODUCTION

- The purpose of the Current Use Assessment Program (also known as the Open Space Taxation Program) is to provide incentives, through property tax relief for conserving open space lands for the production of food, fiber and timber; for the preservation of the natural environment and scenic beauty, and areas of historic cultural significance.

# STATUTORY AUTHORITY

- The Statutory authority for the Open Space Taxation Program is found in Chapter 84.34 RCW, the provisions of WAC 458-30, and Chapter 3.08 of the Clark County Code.

# PROCESS

- The specific provision of state law that applies to this process is found in WAC 458-30-230 (1) which states: “Where a Comprehensive Plan has been enacted, applications shall be treated in the same manner as a proposed amendment to that plan”.

# TAX SHIFT

- The inclusion of property in the Open Space (Current Use) Program does not mean that the property tax revenue is lost to the County. The tax burden is shifted to other properties within the code district, and the County as a whole. In other words, property taxpayers not in the program bear a greater property tax burden, as a result of properties which qualify for a lower tax rate.

# USE CHANGE & REMOVAL

When properties are removed from the Current Use Program, the owner is charged with paying a compensatory tax. This includes:

- The market value tax of the most current 8 years in the program, minus the current use tax paid, plus;
- Twelve percent (12%) simple interest, plus;
- An additional twenty percent (20%) of this total, if the removal came without two (2) years notice, after a period of seven (7) years in the program.

# EVALUATION OF APPLICATIONS FOR OPEN SPACE & TIMBERLAND DESIGNATION



# OPEN SPACE

- Parcel Size - 10 acre minimum, exclusive of a minimum one (1) acre home-site (if a home-site exists).
- Conservation and Enhancement of Natural Resources - mining deposits and archaeological sites.



# Stream Protection - Contiguous to a Shoreline Stream



# Enhancement of Recreational Opportunities



# Historic Sites –

Listed on local, state or national historic register, with public access.







# Soil Conservation

- $\geq$  10 acres of Class I or Class II soils &  $\geq$  80% in production of food and fiber. This classification also can be applied to tracts that have been included in the comprehensive park greenway plan.

# TIMBERLAND



# Timber Management Plan

A Timber Management Plan should be prepared by a professional Forester.





# Parcel Size

- 5 Acre minimum, exclusive of a minimum of one(1) acre home-site (if a home-site exists).

# Acceptable Stocking Levels

- 300 stems per acre (for new stocking)
- 190 stems per acre survival after one year (for new stocking)
- One-third ( $1/3$ ) crown cover for a mature stand

# Commercial Species

- Any commercial species (merchantable), Christmas trees and ornamentals are excluded.

# TRENDS

- There will be an increase of reclassifications from Farm & Ag to Open Space Timberland or other categories for the next 3 to 5 years.
- The Open Space Program's record keeping is in the process of going paperless with Crystal Reporting and Tidemark's operating system.

# SUCCESSSES

- Since 1998 the Timberland Classification has grown from 5,600 acres to over 27,000 acres
- Since 1998 Clark County's sustained harvest has increased from 19<sup>th</sup> place to 11<sup>th</sup> place of the 22 "Timber Counties" in Washington State.



*Washington*  
**FARM FORESTRY**  
A S S O C I A T I O N



American Forest Foundation  
*Working Solutions for Conservation*



# **SOURCES OF ASSISTANCE**

- **Clark County Dept. of Environmental Services**
- **Washington Department  
of Natural Resources (DNR)**
- **DNR Small Forest  
Landowner Office**
- **Washington State University  
Extension (WSU)**
- **Washington State  
Department of Revenue  
Forest Tax Section (DOR)**



**The End**