



Forest Land Exemption Application

The Forest Land Exemption Law was put in place by the Idaho State Legislature for the purpose of managing timber resources in the state of Idaho. Per Idaho Code Section 63- 1701, "Forest land means privately owned land being held and used primarily for the continuous purpose of **growing and harvesting trees** of a marketable species." This forest exemption is an agreement between the property owner(s) and the State of Idaho. If any change occurs, i.e., splitting, combining, failure to maintain terms of agreement, transfer of ownership, to include transfer between family members, or change of use of a property currently receiving this exemption, the exemption becomes invalid.

To qualify for a Forestland Designation

Property must have a minimum of 5 fully stocked contiguous acres of forestland adjoining or touching by a common corner or a common boundary line. (6 acres if there is a residence on the property. Some concessions can be made for access and staging of logs.)

Forestland owners must be actively managing a marketable species of trees for harvest and must meet the minimum forestland stocking requirements in Idaho Administrative Code 20.02.01.

A timber management plan is the best tool for use by both the landowner and the Assessor to ensure compliance with state law regarding timber land exemptions. Benefits of having a Forester developed timber management plan might include identifying maintenance activity and schedule unique to your property as well as assistance with arrangement of thinning and harvesting.

Complete this application, which includes your Forest land management plan application and Idaho form FT-101, attesting the landowner's forestland designation must be submitted by the property owner on or before the deadline of **December 31** of the current tax year to be considered for the timber exemption for the following tax year.

Application must be turned in by property owner(s), or your approved Forester.

**Mail or turn in Application in person at
Bonner County Assessor's Office 1500 Highway 2 Suite 205, Sandpoint, ID 83864**



Forest Land Exemption Application

Idaho Code 63-1701 to 63-1708

1. **Property Owner's Name(s):** _____

2. **Owner(s) Mailing Address:** _____

3. **Property location (road name):** _____

4. **Parcel number this application:** _____

5. **Do you have other timber exemptions in Idaho?** Yes _____ No _____

If yes, list parcel numbers _____

6. **Total acres in this parcel:** _____ **Total acres of forest land you own statewide:** _____

The following can be found on your Timber management plan.

7. **Land Use Breakdown:** Forest land: _____ acres Homesite(s): _____ acres Public Road R/W: _____ acres

Non-stocked: _____ acres Non-productive: _____ acres Other: _____ acres Please

explain non-productive and/or other: _____

If a portion of your land is in agricultural use, please request an application for the agricultural exemption. That portion of land will stay at market until we have a completed agricultural application on file.

8. **Do you plan to harvest?** Yes No. **Next Planned harvest expected in** _____ **years.**

9. **Last harvest:** _____ **years ago**

PLEASE SIGN AND PRINT THE NAMES OF ALL OWNERS WITH A LEGAL INTEREST IN THE DESCRIBED PROPERTY:

SIGNATURE **PRINT NAME**

DATE:

SIGNATURE **PRINT NAME**

DATE:

SIGNATURE **PRINT NAME**

DATE:

SIGNATURE **PRINT NAME**

DATE:



FOREST MANAGEMENT PLAN

63.1701(4)"Forestland" means privately owned land being held and used primarily for the continuous purpose of growing and harvesting trees of a marketable species. **Having met the above criteria**, forest land **may** be further identified by the consideration of any of the following criteria:

- (a) Forestland is land evidenced by present use and silvicultural treatment.
 - (b) Forestland is land which has a dedicated use that is further evidenced by a forestland management plan that includes eventual harvest of the forest crop.
 - (c) Forestland is land bearing forest growth or land which has not been converted to another use.
 - (d) Forestland is land which has had the trees removed by man through harvest, including clear-cuts or by natural disaster, such as but not limited to fire, and which within five (5) years after harvest or initial assessment will be reforested as specified in the forest practices act.
- (Chapter 13, Title 38)

You are required to submit one application for each individually assessed parcel but you may submit one Forest Management Plan to cover each group of contiguous parcels (adjacent, or sharing the same parcel border) that you will manage as a single stand of timber.

	Consulting Foresters in the Bonner County area.	
	No endorsements are implied or intended for any consultation.	
NAME	RH Management, Russell Hegedus	
PHONE	208-946-6222	
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EMAIL	
NAME	Frank Roberts
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FOREST PLAN

Use space on last page if additional data entry area is needed.

PROPERTY OWNER(S):

ASSESSOR'S OFFICE PARCEL NUMBERS ADDRESSED IN PLAN (separate with commas):

GENERAL LOCATION OF PROPERTY(IES):

TOTAL TIMBERED ACRES COVERED IN THIS PLAN: _____ AC.

TOTAL ACRES ALLOCATED TO OTHER USES OR NON-USES:

HOMESITE(S) _____ AC. ACRES WITH LIMITED USE, PER WITHIN _____ AC.
UTILITY EASEMENTS:

DESCRIBE TYPE OF EASEMENT:

IS PLAN PREPARED BY PROFESSIONAL CONSULTANT: YES ☐ NO ☐

IF YES, NAME OF CONSULTANT: _____

EMAIL ADDRESS _____

FOREST PLAN

DESCRIBE TOPOGRAPHY:

SLOPE ASPECT(S): (CHECK ALL THAT APPLY)

NORTH ☐

SOUTH ☐

EAST ☐

WEST ☐

FLAT ☐

ACCESS TO TIMBER: (DESCRIBE PRE-EXISTING ROADS/SKID TRAILS, LOCATION & CONDITION)

PROPERTY BOUNDARIES & LOCATION: (DESCRIBE THEIR CONDITION)

HABITAT TYPE(S): (OR WETTEST CONIFER SPECIES PRESENT)

PAST MANAGEMENT HISTORY:

BEST SPECIES OF TREE TO MANAGE FOR:

LEAST DESIRABLE TREE SPECIES FOR SITE:

WHY:

FOREST PLAN

HEALTH PROBLEMS:

INSECTS (TYPE):

ENVIRONMENT (TYPE):

DISEASE (TYPE):

MECHANICAL (TYPE):

VEGETATION COMPETITION FOR STAND DEVELOPMENT STOCKING:

OVERSTORY: DENSE ☐ MODERATE ☐ LIGHT ☐ NO COMPETITION ☐

UNDERSTORY: DENSE ☐ MODERATE ☐ LIGHT ☐ NO COMPETITION ☐

WATER RESOURCES: (STREAM LOCATION & CLASS)

STAND OVERSTORY COMPOSITION:

CROWN OR CANOPY CLOSURE (OF OVERSTORY): _____% **OR** ☐ N/A, OVERSTORY REMOVED

SPECIES PRESENT & PERCENT OF POPULATION:

WESTERN HEMLOCK_____%	DOUGLAS FIR _____%	BIRCH _____%
WESTERN RED CEDAR_____%	LODGEPOLE PINE_____%	PACIFIC YEW _____%,
WESTERN WHITE PINE_____%	PONDEROSA PINE_____%	BLACK COTTONWOOD _____%,
WESTERN LARCH _____%	SUBALPINE FIR _____%	QUAKING ASPEN _____%
GRAND FIR _____%	ENGELMANN SPRUCE_____%	

STAND UNDERSTORY COMPOSITION: SPECIES PRESENT & PERCENT OF POPULATION:

WESTERN HEMLOCK_____%	DOUGLAS FIR _____%	BIRCH _____%
WESTERN RED CEDAR_____%	LODGEPOLE PINE_____%	PACIFIC YEW _____%,
WESTERN WHITE PINE_____%	PONDEROSA PINE_____%	BLACK COTTONWOOD _____%,
WESTERN LARCH _____%	SUBALPINE FIR _____%	QUAKING ASPEN _____%
GRAND FIR _____%	ENGELMANN SPRUCE_____%	

STOCKING DENSITY OF EXISTING UNDERSTORY:

- ☐ VERY DENSE (800+ TREES PER AC. OR A TREE EVERY 7 FEET APART)
- ☐ DENSE (600+ TREES PER AC. OR A TREE EVERY 8 OR 9 FEET APART)
- ☐ GOOD (300 TO 400 TREES PER AC. OR A TREE EVERY 10 TO 12 FEET APART)
- ☐ LIGHT (150 TO 200 TREES PER ACRE OR A TREE EVERY 15 TO 17 FEET APART)
- ☐ SPARSE (LESS THEN 100 TREES PER ACRE OR TREES SPACED 20+ FEET APART)

FOREST PLAN

***ESTIMATE OF NEXT COMMERCIAL HARVEST:** _____ **YEAR(S) (*Required)**

TYPE OF COMMERCIAL HARVEST METHOD PROJECTED: (CHECK ALL THAT APPLY)

- | | | |
|--|--|--|
| ☐ SEED TREE CUT | ☐ SHELTERWOOD CUT | |
| ☐ SALVAGE CUT | ☐ SELECT CUT | ☐ COMMERCIAL THINNING |
| ☐ CLEARCUT | ☐ OVERSTORY REMOVAL | ☐ PARTIAL CUT |

TYPE OF HARVEST EQUIPMENT:

FELLING: ☐ HAND or ☐ MECHANIZED

YARDING OR SKIDDING: (CHECK ALL THAT APPLY)

- | | |
|--|---|
| ☐ CONVENTIONAL GROUND EQUIPMENT | ☐ LOW IMPACT EQUIPMENT |
| ☐ ATV or EQUIVALENT | ☐ FARM TRACTOR WITH WINCH |
| ☐ HORSE(S) | ☐ CABLE SYSTEM |
| ☐ HELICOPTER | ☐ FELLER BUNCHER or PROCESSOR WITH FORWARDER |

PROJECTED PRE-COMMERCIAL ACTIVITIES NEEDED: (CURRENT & FUTURE)

- | | |
|--|--|
| ☐ BRUSH MITIGATION _____ AC. _____ YRS. to complete | ☐ THINNING _____ AC. _____ YRS. to complete |
| ☐ PLANTING _____ AC. _____ YRS. to complete | ☐ PRUNING _____ AC. _____ YRS. to complete |
| ☐ WEED & OR RODENT ABATEMENT _____ AC. _____ YRS. to complete | |

SHORT AND LONG TERM MANAGEMENT DESCRIPTION:

Please give detailed descriptions of the above pre-commercial activities using these guidelines:

Brush mitigation, weed/rodent abatement – brief explanation as to why it's needed, start & completion dates (est.), type of herbicides or poisons to be used & type of applicator.

Planting/thinning – brief explanation as to why it's needed, start & completion dates (est.), spacing & species preference.

Pruning – brief explanation as to why it's needed, start & completion dates (est.) & the species, size and height of pruning you will focus on.

FOREST PLAN

FIRST FIVE YEARS: (Year _____ to Year _____)

(IF MORE SPACE IS NEEDED, SEE LAST PAGE)

NEXT 5-10 YEARS: (Year _____ to Year _____)

NEXT 10 YEARS UP TO PROJECTED NEXT COMMERCIAL HARVEST: (Year _____ to Year _____)
(PREDICT TYPE OF HARVEST & METHOD TO BE USED FOR HARVEST)

FOREST PLAN

BRIEF CONCLUSION STATEMENT:

DECLARATION

I (WE) DO HEREBY SWEAR AND AFFIRM THAT THE FOREGOING INFORMATION IS, TO THE BEST OF MY (OUR) KNOWLEDGE IS COMPLETE, ACCURATE, AND TRUE. I (WE) ALSO UNDERSTAND THAT IN RECEIVING THE TIMBER DESIGNATION, I AM (WE ARE) DECLARING THAT MY (OUR) TIMBER IS BEING MANAGED AND MAINTAINED FOR THE PRIMARY PURPOSE OF ENHANCING THE GROWTH AND HEALTH OF THE TREES ON THE PROPERTY DESCRIBED IN THIS PLAN, WHICH ARE BEING RAISED AS AN INCOME-PRODUCING CROP WHICH WILL BE EVENTUALLY HARVESTED & MARKETING FOR PROFIT THROUGH THE TIMBER INDUSTRY.

PLEASE SIGN AND PRINT THE NAMES OF ALL OWNERS WITH A LEGAL INTEREST IN THE DESCRIBED PROPERTY:

SIGNATURE PRINT NAME

DATE:

SIGNATURE PRINT NAME

DATE:

SIGNATURE PRINT NAME

DATE:

SIGNATURE PRINT NAME

DATE:

IF COMPLETED BY A FORESTER, WE MUST HAVE THE FORESTERS SIGNATURE BEFORE WE WILL ACCEPT THIS APPLICATION .

FORESTERS SIGNATURE PRINT NAME

DATE

FOREST PLAN

Additional typing space

FOREST PLAN

ATTACHED MAP OF PROPERTY(IES) OF NOT LESS THAN 1: 24,000

TIMBERLAND DESIGNATION OPTIONS

Land Productivity or Bare Land and 3% Yield Tax

Individual ownership of timberland in Idaho totaling 5000+ ac. must be designated under the Land Productivity option ("LP," Category 06). All timberland under one ownership must be in the same option. Statistically, the two options equal each other concerning taxes due. In the LP option, taxes for land and trees are due and taxed annually; therefore, no yield tax at time of harvest and no deferred tax at the time of property sale. In the Bare Land and 3% Yield Tax option ("BLY," Category 07) yield tax on the trees is due when timber is harvested and deferred (rollback) taxes are due at the time property is sold; OR, **a buyer may assume the deferred tax liability of seller with application under the same option. If not paid or assumed, this tax follows the property as a lien.** These are in addition to the taxes on the land itself, billed annually. The timber classification may be removed at the discretion of the Assessor's office at any time for non-compliance with requirements.

In both options, the property is assessed on its ability to grow timber, known as its "productivity rating." The productivity ratings are: "Good," "Medium," and "Poor." **The actual assessed rates per ac. vary each year, depending upon the timber market.** The following are the 2022 rates for both options:

LAND PRODUCTIVITY	
<u>Productivity</u>	<u>Rate Per Ac.</u>
Good	\$520.00
Medium	\$285.00
Poor	\$129.00

BARE LAND & YIELD	
<u>Productivity</u>	<u>Rate Per Ac.</u>
Good	\$150.00
Medium	\$104.00
Poor	\$ 61.00

The following example is a calculation of annual taxes on a 10-ac. parcel, valued in each timber option based on "Good" productivity rating, with a levy rate of .015205 (rates vary throughout Bonner County).

LAND PRODUCTIVITY
Example
 10 ac. @ \$520 = \$5200 total assessed value
 \$5200 total value X levy rate = taxes owed,
 or \$5200 X .015205 = \$79.07

BARE LAND & YIELD
Example
 10 ac. @ \$10 = \$1500 total assessed value
 \$1500 total value X levy rate = taxes owed,
 or \$1500 X .015205 = \$22.80

When electing the BLY option, remember the following: In addition to this annual tax on bare land, there is a yield tax on the stumpage value of trees harvested, and a recapture tax at the time of sale or change in use. Land classified as grazing, crops and mining are also subject to the 3% yield tax on stumpage. Also, remember that levy rates vary and are subject to change from year to year. Most forested ac. in Bonner County have "Good" or "Medium" productivity ratings and very little "Poor" forestland. Assessed ac. rates, based on the average market price per ac. over the last five years, will also vary from year to year.

CALCULATION OF YIELD TAX

Multiply stumpage scaled at the lumber mill by fixed rates for each species to determine total value by species. The total value for all species is multiplied by .03 (3% yield tax) to obtain yield taxes owed.

The mills report stumpage to the Idaho State Department of Lands, which forwards the stumpage volumes to the county. The State Tax Commission determines the fixed rates used, allowing for normal logging costs. The rates (one per species) are averaged over a five-year period and are also subject to change from year to year as the market fluctuates.

"First-half"/"Second-half" yield taxes are billed bi-annually. First-half billings cover the mill delivery period January 1 through June 30, processed in October, due December 20; second-half covers the mill delivery period July 1 through December 31, processed in March of the next calendar year, due June 20. **Paid yield tax is credited against deferred taxes.**

Deferred Taxes (Recapture)

Deferred taxes are the second part of the equalization between the two options. These taxes are collected on properties classified in the BLY option only, for all or portion of the parcel, triggered by sale or a change in use.

To calculate, we first obtain the difference in assessed rates per ac. between the LP option and the BLY option. This is the value of the timber portion, per ac., multiplied by the current levy rate (year in which the sale occurred) for deferred tax due for one year on one ac. The third step, we multiply the deferred tax by the number of years the land has been assessed under the BLY option (up to a maximum of 10 years). Multiply this figure for the total deferred tax due on one ac. by the number of ac. under this classification to get the total amount deferred tax on the parcel. Finally, we deduct any yield tax credits accrued due to harvests by the landowner during that same period to determine the deferred tax amount to be billed.

When property is platted into a subdivision, the change in use results in removal of the land from the timber program. The deferred tax is calculated on the difference between full market value and the bare land and yield value, using rates per ac.

The following are two examples of how the deferred tax is calculated: The first is a calculation of the amount deferred between the LP option and the BLY options. The second is a calculation of the amount deferred between the current full market value and the BLY option. The samples are based on a 10-ac. parcel and a "Good" production rate, assessed under the BLY option for 10 years. The full market value on the property is \$8000 ac.; a levy rate of .016777194, with no Yield Tax credit.

LP rate/ac. (-) BLY rate/ac. (X) ac. (X) years (X) levy rate (-) yield tax credit = deferred tax
\$520 - \$150 (\$370.00) X 10.000 ac X 10 years X .016777194 - \$0 = \$620.76
Market rate/ac. (-) BLY rate/ac. (X) levy rate (X) years (X) ac. (-) yield tax credit = deferred tax
\$8000 - \$156 (\$7844) X 10.000 ac. X 10 years X 016777194. - \$0 = \$13,156

Deferred taxes are billed in April of the year after sale or change in use and are due in full by June 20 of the same year.

The Bare Land and 3% Yield Option entails more paperwork, calculations, and additional tax billings. The LP option requires a single annual tax billing.

We hope this information will help you in your decision. Remember: You are required to responsibly manage the trees and land for production and marketability, regardless of which option you designate for.

Office Use Only

☐ Copy mailed to Parcel Owner

☐ Copy given to Parcel Owner

Owner's Designation of Forestland Option

FT-101

Application must be filed with the County Assessor by December 31 to be effective for the following year.

Name		Phone Number
Email Address		
Parcel Number(s) (attach a list if needed)	Acres applied for	Total Forestland in Idaho
Legal Description (attach additional sheets as needed)		

I apply to designate this land as forest land for assessment beginning January 1, 202__, as provided by Idaho Code section 63-1703. (See additional information on the 3rd page.) I state that:

- The primary purpose of this land is to grow and harvest trees of a marketable species.
- The total acreage is five or more acres but less than 5,000 acres, whether contiguous or not, and held in common ownership.
- The designation shall remain in effect for a minimum period of 10 years unless: (1) the forest lands are transferred to another owner with forest land in a different assessment category, or (2) the use of these lands does not conform to the definition of forestland as stated in Idaho Code section 63-1701.

I understand that under Idaho Code chapter 17, title 63:

- I am responsible for notifying the county assessor within 30 days of any transfer of ownership or substantial change in use of these forest lands.
- When forest lands have been designated, failure to notify the assessor of a change in use shall cause forfeiture of such designation. The property shall be appraised, assessed and taxed at full market value as provided in Idaho Code section 63-1702.
- To verify the reports required, the State Tax Commission shall have the right to examine the source land and records of the landowner, timber owner, forest products owner, or party utilizing the logs or other forest products at the time of harvest.

I understand that under the Bare Land and Yield Option:

- Forest lands designated under this option shall be subject to the recapture of deferred taxes upon: (1) Removal of the designation, (2) a substantial change in use, or (3) ownership transfer and change of designation.
- Report and payment of yield taxes is the direct liability and responsibility of the landowner when the timber is harvested. Delinquent yield taxes shall be collected as provided by law.

Declaration

As owner or contract buyer of the above-described land, I declare by my signature below that I am aware of the conditions described herein and choose the option marked below.

☐ **Productivity Option**

☐ **Bare Land and Yield Option**

I declare under penalty of perjury that this application and any accompanying papers have been examined by me and, to the best of my knowledge, are true, correct, and complete.

To be valid, this document must be signed by all owners of this land. If this property is in a Trust, Corporation, or an LLC, also include a copy of the trust documents or corporation/LLC papers.

Printed Name Signature	Date
Printed Name Signature	Date
Printed Name Signature	Date
Printed Name Signature	Date

We will need to conduct an inspection of your parcel to ensure that you are following this management plan. We understand that privacy and property rights are very important to Bonner County residents. Our office has adopted a zero-trespass policy and will only enter your private property with your permission. Idaho State Law requires each County Assessor's Office to periodically (no less than every five years) appraise all taxable property including Timber exemption parcels. You will receive a notice of your pending visit by mail. If you decide to grant permission to our staff to enter your property, please sign and return the bottom portion of the inspection letter to our office. When our appraisers are not allowed onto private property, they must instead rely on other sources of information and off-site observations. If you want, you can initial here _____ to grant permission to our staff to enter your timber property for the duration of your timber exemption. The Appraiser will still call before entering your property or setting up an appointment with you.

Please also remember it is the property owner's responsibility to check their Assessment every year to make sure they are still receiving this exemption.

Mail or turn in Application in person to the Bonner County Assessor's Office 1500 Highway 2 Suite 205, Sandpoint, ID 83864