JERRY WHITE
Assessor

CONNIE HOLMQUIST
Chief Deputy Assessor

County of Shoshone

OFFICE of the ASSESSOR

SUITE 100
700 BANK STREET
WALLACE, IDAHO 83873-2304
(208) 752-1202
jwhite@co.shoshone.id.us

Dear Forest Land Owner:

The Forest Land Exemption Law was passed by the Idaho State Legislature to encourage management of the timber resources in Idaho. To be eligible for the exemption, a property must be a minimum of 5 acres of forest land (6 acres if there is a residence) and have a Timber Management Plan approved by a Professional Forester. Additionally, it must conform to the following definition found in Idaho Code Section 63-1701, which reads: "Forest Land" means privately owned land being held and used primarily for the continuous purpose of growing, managing and harvesting trees of a marketable species.

Enclosed are the Owner's Designation of Forestland Option Application, ***Forest Land Exemption Management Plan Application, as required to qualify***, list of foresters, and definition in code of Forest Management Plan. Your plan is an indication to our office proving the landowner's ability and willingness to maintain and manage the trees on your parcel as a potential and viable crop. You must be specific about the type of management you are going to initiate on your land.

Should you have any questions, please feel free to call our office at (208) 752-1202. Please note that all forms must be returned to our office no later than December 31st in order to receive this exemption for the following tax year.

Sincerely,

Jerry White

Jerry White
Shoshone County Assessor

Office of Shoshone County Assessor

FOREST LAND EXEMPTION MANAGEMENT PLAN APPLICATION

IDAHO CODE 63-1701 to 63-1703

For Office Use Only
Appraisal Location _____
Approved for Tax Year _____

1. Property Owner's Name(s): _____
2. Owner(s) Mailing Address: _____
   Property location (road name): _____
3. Purchase price: _____
   Date of sale: _____
   Is property listed for sale? ____
   List price: _____
4. All parcel number(s) included in this application: _____
5. Management Plan must be reviewed by a Professional Forester and the following information completed:
   Foresters Signature: _____
   Name: _____
   Address: _____
   Phone #: _____
6. Total acres in this parcel(s): _____ Total acres of forest land you own statewide: _____
7. Land Use Breakdown: (Number of acres in each category)
   Forest land: _____ acres Public Road R/W: _____ acres Non-productive: _____ acres
   Homesite(s): _____ acres Non-stocked: _____ acres Other: _____ acres
   Please explain non-productive or other: _____
   Zoning: Rural _____ Agricultural _____ Suburban _____ Recreational _____ Commercial _____
   Is property in a platted subdivision? If yes, are there any covenants prohibiting income producing activity?_____
   If a portion of your land is in agricultural use, please request an application for the agricultural exemption.
8. NRCS Soil map # for your property: _____ # acres each soil type: Soil type ____ ac ____ Soil type ____ ac ____
   (If applicable) Soil type ____ ac ___ Soil type ____ ac ____ Soil type ____ ac ____
9. Aspect: (direction the slope faces) check all that apply: North [ ] South [ ] East [ ] West [ ]
10. Topography: check all that apply- Level [ ] Rolling [ ] Gentle (0-5%) [ ] Moderate (6-30%) [ ] Steep (30% +) [ ]
11. Access roads through property: Yes ____ No ____ Condition: _____
12. Last harvest: _____ years ago Next harvest expected in _____ years
13. Describe next type of harvest to occur: _____
14. Species Present: (% of stand)

Lodgepole Pine	_____ %	Ponderosa Pine	_____ %	Cedar	_____ %
Douglas Fir	_____ %	White Pine	_____ %	Spruce	_____ %
Grand Fir	_____ %	Western Larch	_____ %	Birch	_____ %
Hemlock	_____ %	Cottonwood	_____ %	Other	_____ %

15. List estimated MBF of each species:

Lodgepole Pine _____ MBF

Douglas Fir _____ MBF Hemlock _____ MBF Ponderosa Pine _____ MBF Cedar _____ MBF

Grand Fir _____ MBF Larch _____ MBF White Pine _____ MBF Spruce ____ MBF

16. Overall Health of Timber Stand: Excellent [ ] Good [ ] Average [ ] Poor [ ]

17. Stand Health Problems: Insects [ ] Disease [ ] Suppression [ ] Genetics [ ]

If any of the above problems, how will they be controlled? _____

_____

_____

18. Stand Description: (See "Definitions" page) _____

_____

_____

_____

_____

_____

_____

19. Present needs of stand: (check all that apply and indicate # of acres needing treatment for each)

Thinning [ ] _____ acres Planting [ ] _____ acres Timber harvest [ ] _____ acres

Site Prep [ ] _____ acres Brush Control [ ] _____ acres Slash cleanup [ ] _____ acres

Wildlife habitat improvement [ ] _____ acres Insect / rodent control [ ] _____ acres

Disease control [ ] _____ acres

If planting, how many trees will be planted? _____ Number of trees stocked per acre _____

20. Future Management Plan:

First 5 years _____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

Second 5 years _____

_____

_____

_____

_____

_____

_____

_____

_____

_____

11/30/2018

Owner's Designation of Forestland Option
FT-101

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

Name			Phone Number
Address	City	State	Zip
Parcel Number(s) (Attach a list if needed.)	Acres Applied For		Total Forestland Acres in Idaho
Legal Description (Attach additional sheet(s) as needed.)			

I apply to designate this land as forestland for assessment beginning January 1, as provided by Idaho Code section 63-1703. (See additional information on the back of this form.) 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 forestlands are transferred to another owner with forestland in a different assessment category, or (2) the use of these lands does not conform with 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 the use of these forestlands.
- When forestlands 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:

- Forestlands 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 an LLC, the Articles of Organization or Operating Agreement of the Limited Liability Company indicating the membership in the LLC must be attached.

Signature	Date
Signature	Date
Signature	Date
Signature	Date
Signature	Date
Signature	Date

GENERAL INFORMATION

1. **FORESTLAND.** Forestland means privately owned land being held and used primarily for the continuous purpose of growing and harvesting trees of a marketable species. Forestland may be further identified by the consideration of the following:

   (a) Present use and silvicultural treatment;

   (b) Dedicated use that is further evidenced by a forestland management plan that includes eventual harvest of the forest crop;

   (c) Removal of the trees through harvest or natural disaster and reforestation within five years after harvest or initial designation as specified by the Forest Practices Act (Idaho Code chapter 13, title 38); and

   (d) There has been no change to a different use.

2. **DESIGNATION DEADLINE.** The landowner must submit a properly completed designation form to the assessor's office of the county in which the land is located. This form must be submitted by December 31 for the designation to be effective the following year.

3. **FAILURE TO DESIGNATE.** Failure of the landowner to submit this designation form by the deadline will cause the lands to be appraised, assessed, and taxed as real property under Idaho Code section 63-1702 without regard to its ability to produce timber or forest products.

4. **MARKETABLE SPECIES OF TREES.** Marketable species are trees commonly harvested and used or sold within a particular area. Consult the county assessor or your county extension forester if you have questions about species.

5. **REASONS FOR REMOVAL OF DESIGNATION.**

   (a) Forestlands are transferred to another owner with forestland in a different taxing category.
   (b) The use of these lands does not conform with the definition of forestland as stated in Idaho Code section 63-1701.

6. **REMOVAL OF DESIGNATION.** If this land no longer qualifies as forestland, the assessor shall appraise and assess the acres as provided by Idaho Code section 63-1702.

7. **DESCRIPTION OF LAND TO BE DESIGNATED.** Owners may identify the lands to be designated by submitting maps and a list of the current parcel numbers and by completing the diagram supplied below.

Township_____**Range**_____**Section Number**_____

Shade area applied for:

NWNW	NENW	NWNE	NENE
SWNW	SENW	SWNE	SENE
NWSW	NESW	NWSE	NESE
SWSW	SESW	SWSE	SESE

GENERAL INFORMATION

1982 Forest Land Taxation Act
(to be implemented 1983)

TO WHOM DOES THIS APPLY:

1. Owners of forest lands 5 to 5,000 acres in size who:
   a. have property categorized as timberland, or
   b. have made application to the Shoshone County Assessor's office for a change in classification to timberland.

WHAT ARE THE BASICS OF THE NEW LAW:

1. Owners of forestland 5 to 5,000 acres in size must declare one of the below described options by December 31st in order to be eligible for this exemption for the following year.

2. The options allow the property owner a choice in two methods of local property taxation based upon their management objectives.

OPTION 1

BARE LAND + 3% YIELD TAX

HOW IT WORKS:

1. Annual property taxes paid on the value of bare land only.
2. 3% yield tax paid on stumpage value of timber at the time of harvest.

ADVANTAGES:

1. Lower annual property taxes.
2. Taxes on timber paid at harvest when funds are readily available.

DISADVANTAGES:

1. Penalty (rollback tax) for change in use or ownership.
2. Many technicalities causing harder implementation.

OPTION 2

LAND PRODUCTIVITY

HOW IT WORKS:

1. Annual property taxes paid on the value of forest (land and timber).

ADVANTAGES:

1. No yield tax at harvest.
2. No penalty (rollback tax) for change in use or ownership.
3. Very simple to implement.

DISADVANTAGES:

1. Higher annual property tax.

Foresters

Pommerening, Ed PO Box 369 Pinehurst, ID 83850	**Certified Forester** **(Forestry Consultant)**	Phone: Fax: e-mail:	(208) 661-4277 (208) 682-2239 pommeren@air-pipe.com
Andrews, Lee PO Box 687 Priest River, ID 83856	**Certified Forester** **(Forestry Consultant)**	Company: Phone: Fax: e-mail:	Inland Forest Management (208) 263-9420 (208) 265-9517 IFM@inlandforest.com
Bassler, Gregory PO Box 9748 Moscow, ID 83843	**Certified Forester** **(Forestry Consultant)**	Company: Phone: Fax: e-mail:	Northwest Management Inc (208) 883-4488 ext 115 (208) 883-1098 bassler@consulting-foresters.com
Bloedel, Steven 824 Pennsylvania Ave Coeur d'Alene, ID 83814	**Certified Forester** **(Forestry Consultant)**	Company: Phone: e-mail:	Inland Forest Management (208) 263-9420 bloedels@aol.com
Bradetich, Dick PO Box 1966 Sandpoint, ID 83864	**Certified Forester** **(Forestry Consultant)**	Company: Phone:	Inland Forest Management (208) 263-9420
Corrao, Vincent 704 E 7th St Moscow, ID 83843	**Certified Forester** **(Forestry Consultant)**	Company: Phone: Fax: e-mail:	Northwest Management Inc (208) 883-4488 (208) 883-1098 corrao@consulting-foresters.com
Davis, Thomas 566 E Parkside Dr Hayden, ID 83835	**Certified Forester** **(Forestry Consultant)**	Phone: e-mail:	(208) 660-4164 land.man@verizon.net
Knowles, Patrick PO Box 654 McCall, ID 83638-0654	**Certified Forester** **(Forestry Consultant)**	Company: e-mail:	Knowles Forest Consulting Inc tcruiser@frontiernet.net
Kroetch, Brian PO Box 959 Hayden, ID 83835	**Certified Forester** **(Forestry Consultant)**	Company: e-mail:	Timberland Services Inc bk1@tlsinc.biz
McKetta, Charles PO Box 3555 Moscow, ID 83843-1913	**Certified Forester** **(Forestry Consultant)**	Company: Phone: e-mail:	Forest Econ Inc (208) 301-4634 forestecon@moscow.com
Wolcott, Michael PO Box 1966 Sandpoint, ID 83864	**Certified Forester** **(Forestry Consultant)**	Company: Phone: Fax: e-mail:	Inland Forest Management (208) 263-9420 (208) 265-9517 inlandforest@imbris.com
Machtolf, Luke 15 W. Crawford Deer Park, WA 99006	**Certified Forester** **(Forestery Consultant)**	Company: Phone: Fax: e-mail:	Northwest Management Inc (509) 276-4699 (209) 276-8034 machtolf@nmi2.com
Oliver, Terry E 1405 Samuels Road Samuels, ID 83864	**Certified Forester** **(Forestery Consultant)**	Company: Phone: Cell: e-mail:	Legacy Consulting Inc. (208) 263-5810 (208) 920-1741 legacyincid@gmail.com
Howisey, Greg PO Box 9748 Moscow, ID 83843	**Professional Forester** **(Forestery Consultant)**	Company: Phone:	Northwest Management Inc 208-883-4488
Parent, Dennis R. CF 2735 W Ashland Ln Hayden, ID 83835	**Certified Forester** **(Forestery Consultant)**	Company: e-mail: website:	DRPforestry, LLC drparent@roadrunner.com www.DRPforestry.com

ID Code 63-1701

04. **Forestland Management Plan.** Forestland management plan shall mean a written management plan reviewed by a professional consulting forester, Idaho Department of Lands private forestry specialist, professional industry forester, or federal government forester, to include eventual harvest of the forest crop. Professional forester is defined as an individual holding at least a Bachelor of Science degree in forestry from an accredited four (4) year institution. The forestland management plan shall include as a minimum: (7-1-97)

a. Date of the plan preparation; (7-1-97)

b. Name, address, and phone number of the land owner, and person preparing and/or reviewing the plan; (7-1-97)

c. The legal description of the property; (7-1-97)

d. A map of the property of not less than 1:24,000 scale; (7-1-97)

e. A general description of the forest stand(s) including species and age classes; (7-1-97)

f. A general description of the potential insect, disease, and fire hazards that may be present and the management systems which shall be used to control them; (7-1-97)

g. The forest management plans of the landowner over the next twenty (20) years. (7-1-97)