

OFFICE OF  
BONNER COUNTY ASSESSOR

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TO: Applicants for the Forest Land Exemption  
FROM: Bonner County Assessor

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 management plan approved by a Professional Forester. Additionally, it must conform to the following definition found in Idaho Code Section 63-1701, which reads as follows:

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....

The purpose of the attached application form is to help our appraisal staff determine the management activities that are being carried out on your property. The more detailed information you provide, the easier it will be for our staff to make an informed decision.

If you need help with your management plan, a number of Professional Foresters are available to assist you. A *definitions* and *instructions* section is included with this application for your use in preparing your plan.

Please note that all forms must be returned to our office no later than December 31 to be effective for the next assessment year.



## EXPLANATION OF FOREST LAND TAX OPTIONS

### WHAT ARE THE BASICS OF THE LAW:

- Owners must declare one of the following options by December 31 of the year prior to assessment as forest land.
- The options allow property owners a choice of two methods of property taxation based on their management objectives.
- The option chosen may not be changed until the next anniversary date of the exemption, year 2012.

### PRODUCTIVITY OPTION: CATEGORY 6

#### HOW IT WORKS:

1. Annual property taxes are paid on the value of the land and timber.

#### ADVANTAGES

1. No yield tax is due at time of harvest.
2. No penalty (rollback tax) for change in ownership.

#### DISADVANTAGES

1. Higher annual property tax than Bare Land and Yield option.

### BARE LAND AND YIELD OPTION: CATEGORY 7

#### HOW IT WORKS:

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

#### ADVANTAGES

1. Lower annual property taxes than Productivity option.
2. Taxes on timber are paid after harvest when funds are available.

#### DISADVANTAGES

1. Penalty (rollback tax) for change in use or change in ownership.
2. Roll back tax or yield tax becomes a lien on property if not paid.

## FOREST LAND EXEMPTION CHECKLIST

- Complete the Forest Land Exemption Application
- Have your management plan approved by Qualified Forester
- Include a map of your property with your application
- Select a Forest Land Option
- Need signatures of all owners
- Copy of most recent recorded deed
- Copy of trust documents or Corporation papers if property is in trust, LLC, or a corporatio

**Office of Bonner County Assessor  
FOREST LAND EXEMPTION APPLICATION**

IDAHO CODE 63-1701 to 63-1703

OFFICE USE ONLY	
Date received:	by: _____
Copy given to property owner:	<input type="checkbox"/>
Copy mailed to property owner:	<input type="checkbox"/>
Location Code:	<input type="checkbox"/>

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 Qualified Forester, and the following information completed:
- |                             |                |
|-----------------------------|----------------|
| Forester's 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: \_\_\_\_\_

Is property in a platted subdivision? If yes, are there any covenants prohibiting timber management? \_\_\_\_\_

**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 \_\_\_\_\_  
 See definitions, page 5, #8 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: Lodgepole Pine \_\_\_\_\_% Ponderosa Pine \_\_\_\_\_% Cedar \_\_\_\_\_%  
 (% of stand) Douglas Fir \_\_\_\_\_% White Pine \_\_\_\_\_% Spruce \_\_\_\_\_%  
 Grand Fir \_\_\_\_\_% Western Larch \_\_\_\_\_% Birch \_\_\_\_\_%  
 Hemlock \_\_\_\_\_% Cottonwood \_\_\_\_\_% Other \_\_\_\_\_%

15. List estimated MBF of each species:
- |                          |                   |                          |                  |
|--------------------------|-------------------|--------------------------|------------------|
| Lodgepole Pine _____ MBF | Hemlock _____ MBF | Ponderosa Pine _____ MBF | Cedar _____ MBF  |
| Douglas Fir _____ MBF    | Larch _____ MBF   | White Pine _____ MBF     | Spruce _____ MBF |
| Grand Fir _____ MBF      |                   |                          |                  |

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

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

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

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

20. Future Management Plan: \_\_\_\_\_

First 5 years  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Next 5 years  
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Next 5 years  
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Next 5 years  
\_\_\_\_\_  
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\_\_\_\_\_

# OWNER'S DESIGNATION OF FOREST LAND OPTION

Name: \_\_\_\_\_ Phone #: \_\_\_\_\_

Address: \_\_\_\_\_

Parcel number(s): \_\_\_\_\_

21. I (we) do hereby swear and affirm that all of the foregoing information is, to the best of my (our) knowledge, complete, accurate and true. I (we) also understand that in receiving the timber designation, I am (we are) declaring that my (our) land will be managed and maintained for the **primary purpose of continuous and maximum production of marketable timber.** The property has a minimum of 5 acres in forest land.

**The designation will remain in effect until 2012 when if you choose, you can redesignate.**

*unless this property is transferred to another owner, or if there is any substantial change in use of these lands that is not conforming with the definition of forest land as stated in Section 63-1701, Idaho Code.*

***I understand that with either option, it is my responsibility to notify the County Assessor of any changes in use of said forest land as defined in Section 63-1701, Idaho Code, within thirty (30) days of change(s).***

***Failure to notify the County Assessor of change in use after timber lands have been designated, or to respond to requests for Management Plan updates by the Bonner County Assessor's Office, shall cause forfeiture of the designation. The property will then be assessed and taxed at current market value as provided in Section 63-1701, Idaho Code.***

I understand that forest land designated **Bare Land and Yield** shall be subject to the recapture of deferred taxes as provided in Section 63-1706, Idaho Code, upon harvest, removal of the designation, a change in use, or ownership transfer **and** the property will be *valued at market value*.

It is the direct responsibility and liability of the landowner to report and to pay all yield taxes at the time of severance. In the event of nonpayment, the yield taxes due shall constitute a lien on the assets of the landowner(s). The Idaho State Tax Commission shall have the right to examine the books, accounts and records of the landowner, or party utilizing the logs or other forest products at the time of harvest or severance to verify the reports required as necessary under the provisions of Section 63-1706, Idaho Code, and shall also have the right to examine the source land(s).

## DECLARATION

*As owner(s) of the above described property, I (we) indicate by my (our) signature(s) below, that I am (we are) aware of the conditions described herein, set upon the designation option I (we) have marked below.*

*Please select only one option. If you own other forest lands in Idaho, you must select the same option for all parcels.*

LAND PRODUCTIVITY OPTION  
OR  
 BARE LAND AND YIELD OPTION

I (we) also declare under penalty of false affirmation, that this application and any accompanying papers have been examined by me (us), and to the best of my (our) knowledge, are true, correct and complete.

***This document must be signed by all owners of the above referenced parcels***

- 1.) More than one owner (including husband & wife): Need signatures of all owners and a copy of most recent recorded deed showing ownership.
- 2.) Trust: page from trust listing the beneficiaries of the trust (the one showing who receives the income of the trust-not the trustees).
- 3.) Corporation: Documentation from the corporate papers showing the officers of the corporation and authority to sign for corporation.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

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## DEFINITIONS FOR THE FOREST MANAGEMENT PLAN

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1. **Property Owner's Name(s):** The owner of record in the Assessor's records. If the owner is a corporation, use the corporate name and have the officers sign on the declaration page of the application.
2. **Owner's Mailing Address:** The address where the County Assessor sends your assessment notice.
3. **Purchase price, Date of sale, and List price if currently for sale**
4. **Parcel Numbers:** Identification numbers assigned to your property by the Assessor's office starting with the letters "RP". When parcels are newly created, it may take a few weeks before parcel numbers are assigned to them. In this case, write "Seg of" and then write the old parcel number. We will fill in the correct parcel numbers when the parcels are created.  
**Note:** If you own two or more contiguous parcels that meet the exemption requirements, you may address them all in one management plan, but please list each parcel number addressed in the plan. *If your parcels do not touch, please file a separate plan for each non-contiguous parcel.*
5. **Management Plan / Professional Forester:** If the Landowner wants to write his own management plan, it must be reviewed and approved by a professional Forester. If the plan is written by a Forester, the Landowner must complete the management portion of the application on page 2.
6. **Total acres in this parcel(s):** Total size of the parcel(s).  
**Total acres of forest land you own statewide,** refers to all forest land you own in the State of Idaho.
7. **Land Use Breakdown:** This section is intended to identify the various uses and management of the acreage under consideration. If it is all timber, write your total number of acres on that line. If you have 10 acres of timber, 8 acres of grazing and 2 acres that are riparian ground, identify those acres separately.  
***You will need to complete an Agricultural Exemption application for the land in agricultural use.***
  - A. **Forest Land:** Land designated for growing marketable trees for future harvest and profit.
  - B. **Homesite(s):** Minimum of 1 acre per dwelling - note only if the dwelling(s) is there now.
  - C. **Public Road R / W:** Roads deeded for public use.
  - D. **Non Stocked:** Lands that have either no trees or less than 200 trees per acre and which are not being maintained as any other agricultural or income producing land. ( brush fields, inactive cropland, etc.) Until these acres are planted or brought into production, they will be valued at current market value.
  - E. **Non-Productive:** Land with characteristics that affect it's ability to produce timber, such as rock slides, marshy areas, land flooded by Army Corps of Engineers flowage easements, or power line easements.
  - F. Zoning information is available in the Bonner County Planning Office. Subdivision CC&Rs are on file in the Bonner County Recorder's Office.
8. **NRCS Soil Maps and Soil Types:** Soil types have been assigned numbers in the publication "Soil Survey of Bonner County Area, Idaho". This soil map book is published by the United States Department of Agriculture's Natural Resources Conservation District (NRCS). It is currently available at the NRCS office located at 1224 Washington Ste 101 in Sandpoint, Idaho, the East Bonner County Library, the Idaho Department of Public Lands Office, and the Bonner County Assessor's Office.

## DEFINITIONS Continued

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9. **Aspect:** Which direction the slope faces, check all that apply.
10. **Topography:** Which surface features apply to your property, check all that apply.
11. **Access Roads:** Describe the condition and type of roads through your property.
12. **Last / Next Harvest:** Note when the land was last harvested and when you expect to harvest again.
13. **Harvest Types:**
- A. **Clearcut:** A harvest and regeneration technique removing all the trees (regardless of size) on an area in one operation.
  - B. **Partial Cut:** Any cutting scheme that removes less than the total tree stand at any one time.
  - C. **Selective Cut:** Harvesting individual trees or small groups of trees at periodic intervals (usually 8 to 15 years) based primarily on their vigor and age.
  - D. **Seed Tree Cut:** Removing nearly all trees from the harvest area at one time, but leaving a few scattered trees to provide seed. Usually 5 to 10 trees per acre are left.
  - E. **Shelterwood Cut:** Harvesting trees in a series of two or more operations. New seedlings grow and become established in the partial shade protection of older trees. Harvests are usually 5 to 10 years apart.
  - F. **Sanitation Cut:** Harvesting trees that are infected by or highly susceptible to, insects or diseases, to protect the rest of the forest.
  - G. **Thinning:** Tree removal in a forest stand that reduces tree density and tree-to-tree competition. Thinning encourages increased growth of fewer, higher quality trees. Types of thinning include: Commercial thinning, crown thinning, low thinning, natural thinning, precommercial thinning (PCT), row thinning, and selection thinning.

*Harvest types definitions are taken from "Terminology for Forest Landowners", a Washington State University publication # EB1353*

14. **Tree Species:** List all that are present on your land. If you are uncertain of the species of trees, this is an indication that you need to seek the assistance of a professional Forester.
15. **List MBF:** Estimate the MBF (Thousand Board Feet) *at the present time* for each species present on your land.
16. **Overall Health of Stand:** Your observation. If you are uncertain, consult a professional Forester.
17. **Stand Health Problems:** Note any you observe.
18. **Stand Description:** Describe the way your stand appears at the present time. Use additional pages if necessary.
19. **Present Needs of Stand:** Indicate what you or your Forester see as basic treatment needs for the stand.
20. **Future Management Plan:** Explain what your forest management plan will be for the next two five year periods.
21. **Owners Declaration:** Choose an option - Productivity or Bare Land and Yield - sign the form,  
and return to the Bonner County Assessor's Office by December 31 of the year prior to receiving the designation.

## Consulting Foresters in the Bonner County Area

### BONNER COUNTY NATURAL RESOURCE CONSULTANTS

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No endorsements are implied or intended for any consultant. Evaluation of a consultant should be based on criteria of the Association of Consulting Foresters (ACF) and Society of American Foresters (SAF).

## Consulting Foresters in the Bonner County Area

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## Forest Exemption Policy

Our policy is as follows:

1. If a property is purchased on or before September 30 of the current year the Assessor's "Forest Land Exemption Application" form, Assessor's "Owner's Designation of Forest Land Option" form and a Management plan signed by a Certified Forester on the Assessor's approved list must be in the Assessor's office no later than December 31 of that year. If the above paperwork is not submitted (complete and accurate) by December 31 there is no possibility of an exemption for the following year.
2. If the property is purchased after September 30 of the current year the completed Assessor's "Owners Declaration of Forest Land Option" form must be in the Assessor's office by December 31 of that year. However, we will allow the Assessor's completed "Forest Land Exemption Application" form and a complete Management Plan signed by a Certified Forester who is on the Assessor's approved list to be received on or before March 15 of the following year. If all paperwork is not complete and received by the Assessor's office by March 15 there will be no possibility for an exemption that year.
3. The Owner's Designation of Forest Land Option requires the signatures of ALL owners.

If the property is titled in one of the following ways we will also need the following additional documentation:

- 1) More than one owner (including if husband and wife): need signatures of all owners and a copy of the most recent recorded deed showing ownership.
- 2) Trust: Page from trust listing the beneficiaries of the trust (the one showing who receives the income of the trust-not the trustees).
- 3) Corporation: Documentation from the corporate papers showing the officers of the corporation and authority to sign for the corporation.