

OWNER'S DESIGNATION OF FOREST LAND OPTION

File with The Kootenai County Assessor's Office on or before
DECEMBER 31ST of the present year before tax roll.

Name: _____

AIN #: _____

Mailing _____

Parcel #: _____

Address: _____

Email: _____

Telephone: _____

No. of Forested Acres in This Parcel: _____

**** See attached form if multiple parcels for AS-31 ****

1. I apply to designate this forestland for assessment as provided by I. C., § 63-1703, and state that:
 - The predominate purpose of this land is to grow and harvest trees of a marketable species;
 - The total acreage is greater than five (5) acres but less than 5000, whether contiguous or not, and held in common ownership;
 - The designation shall remain in effect for a minimum period of 10 years unless the forestlands are transferred to another owner in a different taxing category, or there is any substantial change in use of said lands not conforming with the definition of forestland as stated in I. C., § 63-1701. Landowners will have an opportunity to change their option within the timber program at each 10-year anniversary of the 1982 law. If the forestland transfers to another owner during the year, the timber option currently in effect must be retained through the remainder of that year.
2. I understand that with either option:
 - It is my responsibility to notify the County Assessor of any substantial change in use of said forest lands not conforming with the definition of forest land in I. C., § 63-1701, within 30 days of said change;
 - Failure to notify of said change when forestlands have been designated shall cause forfeiture of designation and cause the property to be appraised, assessed, and taxed at full market value (I. C., § 63-1702).
3. I further understand that, in the Bare Land and Yield option:
 - Forest Lands under this option (I. C., § 63-1706) shall be subject to recapture of deferred taxes as provided by I. C., § 63-1703, upon removal of the designation, change in use, or ownership transfer.
 - Report and payment of yield taxes is the direct liability and responsibility of the landowner at the time of severance. In the event of nonpayment, yield taxes due shall constitute a lien on the assets of the landowner.
 - The Idaho State Tax Commission shall have the right to examine the books, accounts, and records of the landowner, timber owner, forest products owner, or any party utilizing the logs or other forest products at the time of severance or harvest as necessary to verify reports required under I. C., § 63-1706, as well as the right to examine the land source.

DECLARATION

As owner(s) or contract buyer(s) of the above-described land, I (we) indicated 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.

Select Only One Option:

**If you have previously designated other timberlands in Idaho, you must elect the same option at this time.

LAND PRODUCTIVITY

BARE LAND & YIELD

(Have You Read ¶ 3?)

I (we) also declare under penalty of false affirmation that this form and any accompanying documents have been examined by me (us) and, to the best of my (our) knowledge, are true, correct, and complete. I (we) also agree to have my (our) property inspected by the Kootenai County Forest Appraiser.

***ALL OWNERS MUST SIGN THIS DESIGNATION FORM.**

Signed: _____

Date: _____

Signed: _____

Date: _____

GENERAL INFORMATION

1. **DEFINITION OF FORESTLAND.** Forestland is privately-owned land held and used primarily to grow and harvest trees of a marketable species and may be further identified by consideration of any of the following criteria:
 - a. Present use and silvicultural treatment evidence forestland.
 - b. Forestland has a dedicated use, which is further evidenced by a forestland management plan that includes eventual harvest of the forest crop.
 - c. Forestland is bearing forest growth or land NOT converted to another use.
 - d. Forestland 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 by the Forest Practices Act (I. C., Ch. 13, Title 38).

2. **DESIGNATION DEADLINE.** Failure of the landowner to make a designation of forestlands in writing to the Kootenai County Assessor's Office by December 31st of the present year to the assessment tax roll date, will cause said lands to be appraised, assessed, and taxed as real property without regard to its ability to produce timber or forest products, under I. C., § 63-1702.

3. **MARKETABLE SPECIES OF TREES.** Species of forest trees which are currently being harvested and used or sold within a particular locality. Consult the Kootenai County Forestland Appraiser or your Extension Forester if you have questions about species.

4. **REMOVAL OF DESIGNATION.** Upon removal of the forestland from designation, the Assessor shall appraise and assess those acres as provided by applicable laws, rules, and regulations.

5. **REASONS FOR REMOVAL OF DESIGNATION :**
 - a. Upon sale or transfer to an ownership in a different taxing category.
 - b. Upon any substantial change in the use of the forestlands not conforming to the definition of forestland stated herein.
 - c. Land line adjustments.
 - d. Name change to deed.

*****CHECK YOUR ASSESSMENT NOTICE/S YEARLY
FOR ANY & ALL EXEMPTIONS**