Benewah County
Office of the Assessor
701 W College Ave, Ste 104
St Maries, ID 83861
(208) 245-2821

Dear Landowner;

The 1982 legislature passed HB #648. The result is the Timber Tax law we have today. This law allows a substantial property tax reduction on those properties designated as forest land. To qualify, the primary use of this property must be to grow and harvest trees of a marketable species.

If you wish to designate your land as forest land:

1. Complete the Owner's Designation of Forestland Option
2. Attach your Forestland Management Plan (see General Information for details)

INCOMPLETE APPICATIONS WILL NOT BE APPROVED
Return to: Benewah County Assessor
701 College Avenue
St. Maries, ID 83861

APPLICATION DEADLINE: DECEMBER 31

If you have any questions, please feel free to call 208-245-2821, or write to the above address.

Sincerely,

Donna Spier
Assessor

GENERAL INFORMATION

DEFINITION OF FOREST LAND: "Forest land" 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) Forest land is land evidenced by present use and sivicultural treatment.
(b) Forest land is land which has a dedicated use that is further evidenced by a forest land management plan that includes eventual harvest of the forest crop.
(c) Forest land is land bearing forest growth or land which has not been converted to another use.
(d) Forest land is land which has had the trees removed by man through harvest, including clearcuts 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, Idaho Code).

DESIGNATION DEADLINE: Failure of landowner to make a designation of forest lands under Section 63-1705 or 63-1706, Idaho Code, and have said designation in writing to the county assessor's office by December 31 of year prior to the assessment date, will cause said lands to be appraised, assessed and taxed as real property without regard to its ability to produce timber of forest products, under Section 63-1702, Idaho Code.

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 form an accredited four (4) year institution. The forestland management plan shall include as a minimum:

(a) Date of the plan preparation
(b) Name, address, and phone number of the land owner, and person preparing and/or reviewing the plan
(c) The legal description of the property
(d) A map of the property
(e) A general description of the forest stand(s) including species and age classes
(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
(g) The forest management plans of the landowner over the next twenty (20) years

MARKETABLE SPECIES OF TREES: Species of forest trees which are currently being harvested and used or sold within a particular locality. Consult the county assessor or your extension forester if you have questions about species.

REASONS FOR REMOVAL OF DESIGNATION:

(a) Upon sale or transfer of an ownership in a different taxing category.
(b) Upon any substantial change in the use of the forest lands not conforming to the definition of forest as stated herein.

REMOVAL OF DESIGNATION: Upon removal of the forest land from designation, the assessor shall appraise and assess those acres as provided by the applicable laws, rules and regulation.