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WSU Extension Puget Sound Forest Stewardship E-Newsletter Large Print Edition

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Forester's Notes

It has been a busy summer. We had three different field days, culminating with the Western Washington Forest Owners Field Day in Ravensdale last Saturday. We also had two twilight forest tours. All of these were well-attended, well-received, fun, and educational, and we had some great weather, too.

Over the course of these events I have gotten to interact with hundreds of you this summer. I have always thought that forest owners and forestry professionals are the best clientele in all of Extension. Now granted I am biased, but in my mind, my visits with you this summer proved over and over again that you folks are the absolute best to work with. You continue to share with me your passion for the land, your commitment to stewardship, your love of learning, and your wonderful hospitality.

There was an article published this summer by WSU researchers about how forest owners interact with forestry professionals. The article talks about the importance of respecting the inherent expertise of landowners and providing a safe and respectful learning environment. In other words, this is not an “expert” to “non-expert” interaction. You folks have a wealth of knowledge, and wisdom, and you will always have taught me more than I could ever have taught you. This article was an important reminder for me and something I will work hard to live up to. One of the things that I have always loved about working with you is that you have never treated me as “some agency person,” but rather as a colleague and often as a friend – something I deeply appreciate.

It is both a privilege and a pleasure to serve you as a WSU Extension Forestry Educator. There are lots of long miles and late nights in this gig, but I wouldn't have it any other way, and I will

quickly tell anyone that this is the best job in the world. I hope to continue serving you for many years to come; and when the time comes I hope I'll have the chance to serve some of your children and grandchildren.

All of this is a long-winded way of simply saying - thank you.

Kevin W. Zobrist
WSU Area Extension Educator
Serving King, Snohomish, and Skagit Counties

Coached Planning Returns

Our flagship “Forest Stewardship Coached Planning” class has been on hiatus so far this year while we develop some new online resources, but we are back in action this fall. Our fall class will be Tuesday evenings starting September 21st at the Preston Community Center off of I-90 just east of Issaquah. This is the best class we teach, and the Preston Community Center is the best facility we've used, so the fall class should be a real treat. If you have not taken the Coached Planning class yet, I really hope you will check this out. This is by far our most popular event, and we've updated the syllabus this year to make it even better. I have never heard from anyone who did not find this to be well worth the time and investment to attend. You will leave this class a different forest owner than when you start.

This 10-session practical, hands-on course will guide you through the development of your own stewardship plan with “coaching” from the top natural resource professionals in the state. In the process of creating a forest plan unique to your property and objectives, you'll go in depth with us both in the classroom and in the field covering a wide range of forestry topics. Things we'll cover in detail include ecology, Silvics, soils, wildlife, forest

health, fire, applied silviculture, water resources, aesthetics, regulations, special forest products, working with contractors, and more. The class includes nine evening classroom sessions, a Saturday field trip, a personal site visit to your property from a professional forester and/or wildlife biologist, and a forest stewardship notebook packed with information.

Your completed forest stewardship plan may qualify you for significant property tax reductions, as well as qualify you for a whole range of cost share and other assistance programs. It will also provide you with a road map for maximizing your enjoyment of your land. Perhaps even more beneficial than the plan itself, though, is the educational process of preparing one. Even those who do not complete a written plan find the education they receive in this class to be invaluable in the stewardship of their property. Whether you own 5 acres (or even less!), 50 acres, or 500 acres, if you want to expand your knowledge, tools, and confidence for stewarding your forestland, this course is for you.

Registration is now open – for details, including the full syllabus and registration information, visit <http://snohomish.wsu.edu/forestry/CP10Preston.htm> or call 425-357-6017. This year's class is made possible by funding support from the Snoqualmie Watershed Forum and King Conservation District. Also, watch for information later this fall about our Spring 2011 class, which will be in Everett starting April 12th.

Fall Social

Back by popular demand – we've got another Forest Stewardship Potluck Social on tap for you this fall. Mark your calendars for Friday October 22, from 6:30 – 9:00 PM at our usual location at the Snohomish County Extension building in south Everett. Come and enjoy great food, see old friends, meet new friends, and

enjoy an after-dinner education program. We'll be featuring two programs this fall. Dave Peterson will bring you up to speed on the latest information about climate change and forests, and then I will be doing a slide show on the native trees of Western Washington. Please RSVP so that we can get a head count, etc. You can RSVP online now at <http://snohomish.wsu.edu/forestry/social2010Oct.htm> or by calling 425-357-6017.

Other Upcoming WSU Extension Events

- **Westside Field Day #2 – August 28th in Ridgefield.** That's right – we're doing a second Westside Forest Owners Field Day this year down near Vancouver, WA. If you missed the Ravensdale Field Day or want a chance to take in more sessions, point your rig south on I-5 and head on down to our second offering. For details and registration information, please visit <http://ext.wsu.edu/forestry/documents/WAForestlo.pdf> or call Andy Perleberg at 509-667-6540.
- **Climate Change Focus Group for Forest Owners – Friday August 27th in the Mount Vernon area.** Researchers from Washington State University Extension, Oregon State University Extension and University of Idaho Extension would like to invite you to participate in a focused discussion regarding global climate change. More specifically, we are interested in what family forest landowners, such as you, feels about the topic. We are soliciting family forest landowners of all ownership sizes, management objectives, and backgrounds to participate. No background knowledge regarding climate change is required. In fact, there is nothing you need to prepare for this discussion. All that is needed is your interest and willingness to participate. A

lunch will be served. This discussion is one of 24 being held throughout Washington, Idaho, Oregon, and Alaska in 2009-2010. The results of these discussions will serve to inform the development of a regional extension and technology transfer program that addresses climate change relative to family forests in the Pacific Northwest. The discussion will be videotaped and audio recorded and viewed only by the project researchers. Because the discussion will be recorded, the information received will not be anonymous, but it will be kept confidential. All audio/visual recordings will be destroyed upon completion of the study.

This focus group will held from noon to 3 PM on the 27th, with the exact location pending. If you are interested in participating in this project, please let contact Janean Creighton at 541-750-7316 or Janean.Creighton@oregonstate.edu . She will in turn fill you in on the logistics of the meeting and any additional details.

- **Carbon Masters Fall 2010 Training – Starting October 6th in Bothell.** WSU Snohomish County Extension is launching its second Carbon Masters training. The Carbon Masters™ program mission is to engage volunteer educators and the community with credible climate change science, public policy activities, and energy saving techniques that also save money; the program encourages positive behavior change and civic engagement. Participants exchange 50 hours of professional training for a 70 hour minimum volunteer service commitment over the course of one year. Contact Jacquelyn Styrna at jstyrna.wsu.edu or 425-357-6023 for a program application, syllabus, and to schedule an interview. Space is limited and the application process is competitive, so please apply early.

Other Forestry Events of Interest (non-WSU)

Note: the events below are not WSU or WSU Extension events. Some WSU Extension newsletters provide links to external sites and events for the convenience of users. These external sites and events are not managed by the WSU Extension. Furthermore, WSU Extension does not review, control or take responsibility for the content of these sites and events, nor do these sites and events implicitly or explicitly represent official positions and policies of WSU Extension.

- **WFFA Equipment, Tools, and Activity Demonstrations – Saturday August 7th in Arlington.** The Upper Puget Sound Chapter of the Washington Farm Forestry Association invites you to join them from 10 AM to 2 PM this Saturday for some fun in-the-woods demonstrations. Come see and talk about old fashioned cedar shake splitting and tree climbing. Try your hand at one or both. Small equipment log yarding and mowing. Pruning saw sharpening techniques. Brush control and sprays. Tree planting and sprouting your own seedlings from your own seeds. They also hope to have a demonstration of a remote controlled small log yarding system and types of equipment available for use with your quad (4 wheeler) on your property. Bring your ideas and be ready to discuss how you do things. Plus, see some old chain saws and guess their weight for a chance to win a prize. Please RSVP to either Jim Owens (360-422-5024), Mike Blais (360-793-3331), or Chuck Holland (206-763-1130).
- **Fall Education Seminar – Saturday October 9th in Chehalis.** Washington Tree Farm Program will sponsor the 2010 offering of the long-running Fall Forestry Educational Seminar. This year's title is "Seedling Management and Economics for the Tree Farmer." Subjects will include: basic herbicide options for young plantations; keys to success with red alder, red cedar and Willamette Valley ponderosa pine

plantations; financial consequences of stand management options; a primer on forest land investment for tree farmers; and, the log market outlook. Registration by September 30 is required. For more information and a registration form, go to www.watreefarm.org/forestryseminar.pdf or call Donna Loucks at 360-736-2147. Cost for individual Certified American Tree Farm Members or Tree Farm Inspectors is \$70 (\$110 with spouse). For other individual adults the cost is \$80 (\$120 with spouse). Cost for students or children under 18 years is \$50. Price includes coffee, snacks, and a hot lunch. Attendees can earn 5 SAF CFE credits or 6 Master Loggers credits. Location for the seminar is the Veterans Memorial Museum, 100 SW Veterans Way in Chehalis.

Get Connected

With new technology and “social networking,” there are now more ways than ever to get connected with both the Puget Sound Forest Stewardship Program and your fellow forest owners and forestry professionals.

- **Facebook** – Are you one of the 500+ million Facebook users? If so, check out our Facebook Page at <http://www.facebook.com/pages/Everett-WA/WSU-Extension-Puget-Sound-Forest-Stewardship/148183126376> (or just search on Facebook for Puget Sound Forest Stewardship). Don’t forget to click “Like” (you know that makes me feel good!) and join in the conversation.
- **Twitter** – Yes, we’re on Twitter, too – “follow” us at <http://twitter.com/WSUExtForestry>
- Snoqualmie Watershed Forest Owners (Carnation, Duvall, Fall City, Snoqualmie, North Bend, Preston, etc.) – We are

piloting a “neighborhood” discussion group where you can connect with other forest owners near you. Join the discussion at <http://groups.google.com/group/snoqualmie-forest-stewardship/>

- Anybody else want to see a “neighborhood group” established? Skagit? Stillaguamish? Snohomish County? Let me know and I’ll make it happen!

Forestry in the News

Some WSU Extension newsletters provide links to external sites for the convenience of users. These external sites are not managed by the WSU Extension. Furthermore, WSU Extension does not review, control or take responsibility for the content of these sites, nor do these sites implicitly or explicitly represent official positions and policies of WSU Extension.

- *The Seattle Times* reports on the uncertain future of a Whidbey Island forest tract:
http://seattletimes.nwsourc.com/html/localnews/2012516656_whidbey03m.html
- The *Sedro Woolley Courier-Times* reports on a partnership between the Skagit Fisheries Enhancement Group and local timber companies to rehabilitate Finney Creek:
http://www.goskagit.com/home/article/group_aims_to_help_salmon_on_finney_creek/

- The *Skagit Valley Herald* reports on a statewide outdoor burning ban in effect now through September 30th. If DNR is responsible for fire control on your property, this likely affects you:
http://www.goskagit.com/home/article/burn_ban_on_all_dnr_protected_lands/
- *Capital Press* has a nice feature on the thinning sessions at the Forest Owners Field Day in Ravensdale:
<http://www.capitalpress.com/content/SB-family-forests-thinning-080610-art>
- *Capital Press* has another field day feature on current use taxation: <http://www.capitalpress.com/content/SB-family-forests-tax-080610-mug>

FREP Open House Meetings

The 2010 Washington State Legislature directed the Department of Natural Resources (DNR) to involve stakeholders in developing recommendations for the eligibility, prioritization, and policy provisions of the. DNR is hosting an open house meeting focused on eligibility requirements, prioritization elements, and identification of additional limiting processes and procedures for the Forestry Riparian Easement Program (FREP). The meeting will be August 9th , 6:00 - 8:00 p.m., Centralia Community College Science Center building, room NSC 121, located at 600 Centralia College Blvd, Centralia. DNR will take the input from this meetings, along with direction from the Legislature, and draft a complete set of recommendations. Another meeting will then provide an opportunity to review and supply comment on the draft recommendations that were generated from the input meetings. That meeting will be August 30th, 6:00-8:00 p.m.,

Natural Resources Building, room 172, 1111 Washington Street, Olympia.

Focus On: Current Use Taxation

For this month's "Focus On" feature, current use taxation makes a timely topic. In the news section above you can read a nice introduction on this topic in Capital Press, and with Coached Planning returning this fall, a lot of folks are thinking about this.

Ordinarily, the value of your land for property tax purposes is based on its "highest and best use" (HBU), which for forestland is often its value for development, be it houses, apartments, shopping centers, etc. That tract of forest you own may be valued at thousands or tens of thousands of dollars per acre; but as you know – it doesn't generate anywhere near that type of income (if any income) in its forested state.

This is what we economists call a "perverse incentive" – an incentive that encourages something that society and policy makers don't want. In this case, the tax incentive is to convert the land from forest to development so that your income can keep up with the taxes. It also incentivizes cutting timber faster than the landowner may want, in order to generate income to pay taxes.

Washington, like many states, allows for what is called current use taxation (CUT), which means that the land can be taxed at its value for forestry use rather than HBU (development, etc.). Forest land values are set by the Department of Revenue and adjusted each year by a formula established in state law. These values are variable based on the productivity and accessibility of the land.

Typically forestland values are in the range of \$300-500 per acre. Thus, if your land value assessment is changed from HBU to

forestland use, your taxes on your forestland may literally drop by 98% or more. That's a lot of savings over the year!

There are two types of forestland classifications for current use taxation. Designated Forest Land is for timber tracts that are larger than 20 acres. Open Space Timber is an option for forest tracts greater than 5 acres. The basic concept is the same, but there are slight differences in the rules and how they are processed by the county. In both cases you apply through your local county, though it is based on a statewide law.

Note that only the forested part of your property is eligible for the tax reduction. The part of your property with your house, etc. remains taxed at full market value. An acre is automatically subtracted if there is a home on the property. Thus if you live on 5 acres, you would not be eligible since it would be treated as 4 acres and would not meet the minimum for Open Space Timber. If you had 5 forested acres with no structures/improvements, though, you would qualify.

Is there a catch? I would not say there is a catch per se, but there are things you should be aware of in deciding whether current use taxation is right for you. The first thing is that open space timber and designated forest land are for land in which the primary purpose is the growth and harvest of timber. The reason is that this is not simply a tax reduction, but a tax deferral. In lieu of high property taxes each year, a 5% forest excise tax is assessed on the net proceeds when you sell any timber. The purpose is to link the tax to income-generating activities rather than hitting you with a tax every year.

Growing and harvesting timber does not mean that you have to aggressively clear-cut the property every 40 years. You may choose to do periodic thinning, or manage over long-rotations for small or infrequent regeneration harvests. You should be doing some

sort of active management for this classification to be appropriate, though. If you do not intend to ever harvest timber, this classification may not be right for you.

There are other options, such as general open space, which does not require timber management and does not have the same 5-acre minimum size requirement. The tax reduction for this is not as great as with timberland, but still significant. However, open space general is much more restrictive about what you can do with your land (i.e. you would not be allowed to harvest timber if you wanted to), so proceed with caution.

Another option in some counties is called the Public Benefit Rating System (PBRs). PBRs gives you “points” for environmental features of your property, and these points add up to tax savings. This is another option for smaller properties or properties not managed for growth and harvest of timber. Unlike designated forest land and open space timber which are statewide, PBRs is county-specific. Many counties offer it, including King County. Snohomish and Skagit counties do not currently offer it.

The last thing you should be aware of is that current use taxation is both a “carrot” and a “stick” to encourage you to maintain your land as forest land. The carrot is the huge tax savings. The stick is that if you enroll in current use taxation and then decide to take it back out of that classification, there are penalties including 7 – 9 years of back taxes. If you are thinking of developing your land in the near future, current use taxation may not be a good choice. If you want to keep it in forestland for the long term, though, this may be a great way to save a lot of money each year.

What does it take to qualify for these programs? Aside from the acreage requirements, the most important requirement is a written stewardship plan. You can hire a professional forester to prepare a plan for you (which probably costs in the neighborhood

of \$750- \$1,500 depending on the size and complexity of the property). You can also take the WSU/DNR Forest Stewardship Coached Planning class, where we will coach you through the writing of your own plan and you'll have the benefit of some great education and being much more invested in and knowledgeable about your plan. The latter is of course what I recommend (my obvious bias notwithstanding). Our next class is this fall in Issaquah, followed by spring 2011 in Everett.

Tidbits

Here are some other items of interest:

- A big welcome to Jacquelyn Styrna, who will be serving you part time as a program assistant for the WSU Extension Puget Sound Forest Stewardship Program. She'll be helping put together our fall workshops and keeping things running smoothly (and keeping me in line!). With so much going on, I am very glad to have the help. Jacqui can be reached at the same number as me (425-357-6017), or at jstyrna@wsu.edu. Welcome, Jacqui!
- A new Forest Service Report is available: Washington's Forest Resources, 2002-2006: Five-Year Forest Inventory and Analysis Report, highlights findings from the most-recent data collected by the Pacific Northwest Forest Inventory Analysis Program.
http://www.fs.fed.us/pnw/pubs/pnw_gtr800.pdf Highlights:
 - Washington's total land area is 43 million acres, 22 million of which are forested. Forested acreage is divided somewhat evenly between the western and eastern parts of the state along the Cascade Crest.
 - Washington's timber harvest volume has been declining since 1989. However, between 2000 and 2006, total

lumber production increased. Washington will likely continue to be one of the top-three softwood lumber producing states.

- Washington's forests are presently a net sink for carbon. Growth of trees significantly exceeds harvest and mortality overall, owing to trends on public lands and young, rapidly growing trees on private industrial lands.
- Free street trees available in Seattle: Community members can get free trees for their neighborhood through the Tree Fund, a program of Seattle Department of Neighborhoods. Groups of neighbors from at least five households living on a street or block can request from 10 to 40 trees per project. In addition, every participating household can have a fruit tree for their own yard. Deadline for applications is August 16, 2010.
<http://www.seattle.gov/neighborhoods/nmf/treefund.htm>.
- We're on YouTube – check out our small but growing library of forestry education videos:
<http://www.youtube.com/user/WSUExtForestry>
- Finally, I will be out of the office for much of August, including a wee bit of vacation. Just a heads-up that there will be delays in returning phone calls and e-mails.

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