

# Washington Forest Protection Association

## Issue: Public Access

Some legislators have wondered if the tax treatment of private forest lands requires public access.

**Background:** Increasing population has placed greater demand for public access to private forest lands. With this increased pressure, the nature of public recreation and access on private forest lands has changed. Some landowners have responded by restricting vehicular access at certain times of the year. This has angered those who have traditionally recreated on private forest land such as hunters and fishers. They have contacted their legislators asking that something be done to force private landowners to grant vehicular access year round. For property tax purposes, private timberland is valued according to its current use, which is the growing and harvesting of trees, rather than its highest and best use which could include development potential. This current use value is then taxed at the same rate as all other property in the taxing district. This change was made in order to promote forest sustainability. If timberland were to be taxed using development values, then the landowner would be forced to develop in order to pay the property tax.



**Action:** WFPA Summer Intern Jennifer Arnold researched the forest tax statutes and the legislative record leading to those statutes. She further researched other states timberland tax treatment, and their requirements for public access.

**Result:** These conclusions were presented in testimony to the House Natural Resources Committee earlier this Fall.

- Nowhere in the timber tax statutes or the legislative record is there a requirement for private forest landowners to provide public access, nor a discussion of any such requirement.
- The issue may be confused by the intent language which discusses why it is a good idea to promote forest sustainability. A list of the public benefits of private forest land includes, among others, enhancing water supply, minimizing soil erosion, providing raw materials, and scenic and recreational spaces.
- There may be confusion between the Open Space (RCW Chapter 84.34) and Designated Timberland (RCW Chapter 84.33). Open Space at one time did require public access, and in some instances, still does. Designated Timberland never did.
- Every other state with timber production has some form of current use tax treatment.
- Only four states have any requirements for public access. The requirements are very limited, none require providing vehicular access.

For more information, contact: John Ehrenreich, Director of Forest Tax & Economics, [jehrenreich@wfpa.org](mailto:jehrenreich@wfpa.org)

### Washington Forest Protection Association

724 Columbia St. NW, Suite 250  
Olympia, WA 98501

Phone: 360-352-1500  
Fax: 360-352-4621  
Email: [info@wfpa.org](mailto:info@wfpa.org)  
Web: [www.forestsandfish.com](http://www.forestsandfish.com)



We're managing private forests so  
they work for all of us.®