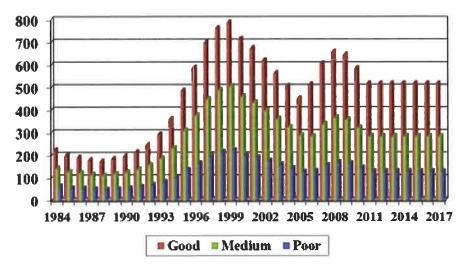
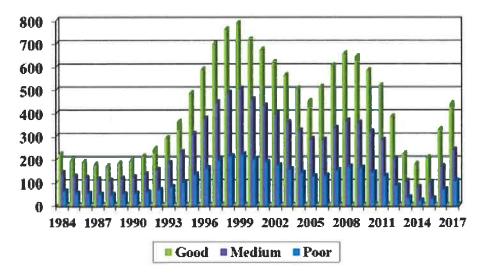
# Assessed Forestland Values Productivity Option Zone 1 Used 2011 flooring values



Estimate ISTC/CS 1/6/17

# Calculated Forestland Values Productivity Option Zone 1 Used the Model Projections for 2017



2017 Estimate

Estimate ISTC/CS 1/6/17

# 2012 Forestland Value and Stumpage Value Zones in Idaho

Good \$149 \$518 Good \$144 \$451	Zone 1 Land Grade Med. \$104 \$284	Poor \$61 \$128	Bare Land & Yield Productivity	REZIDENT SOMES
	Zone 2 Land Grade Med. \$91 \$245	Poor \$46 \$110	Bare Land & Yield Productivity	ECAMES 1 SOURCE CANADIS ACCORDANCE CANADIS ACCORDAN
Good \$102 \$197	Zone 3 Land Grade Med. \$65 \$104	Poor \$34 \$43	Bare Land & Yield Productivity	DUSO STATE S
Good \$74 \$187	Zone 4 Land Grade Med. \$47 \$103	Poor \$25 \$50	Bare Land & Yield Productivity	THE THREAT STATE OF THE STATE O

### Where Can I Obtain Additional Information?

If you need additional information concerning Idaho's Forest Tax Law, obtain a copy of the brochure titled "Idaho's Forestland Taxation Law 2012." A discussion of the two forest tax options is included in that brochure. It will help you understand the two tax systems and which of them would be best for you.

You can examine Idaho Code and Rule on the internet. The web site is: www.state.id.us/laws\_rules. For Code sections, go to Idaho Statutes, title 63, chapter 17, Taxation of Forestlands and Forest Products. For rules, go to Administrative Rules, then Administrative Code, then Tax Commission, State (35), then PropertyTax Administrative Rules 35.01.03, then the Forest Tax Rules 960 through 966.

# GOOD MORNING

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JUNE 30, 2016

NEWSSTAND

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By LYNNE HALEY Staff writer

SANDPOINT — Some Bonner County landowners will enjoy a measure of tax relief this year, thanks to commissioners Cary Kelly, Todd Sudick and Glen Bailey. Tuesday, they voted to roll back taxes on timberland to 2015 levels, pending an investigation into the basis for a raise in rates this year.

"It came to our attention last week that the timber values for Bonner County residents

suggest we roll back the value and next year take a look at it and create a systematic game plan to address it."

-CARY KELLY, Bonner County commissioner

had changed. Based on the soil, timber is graded as Type i, or good, which is the highest type," said Kelly, chair of the commission.Landowners with at least five acres of timber are eligible to apply for a forest land tax exemption from the

county. Bonner County code offers these owners two tax options.

options.
Under the Land Productivity option, the property must be devoted to growing trees for commercial use. Owners pay annual tax on the assessed

value of the land and projected timber growth. When they sell their timber, the county does not tax the proceeds.

Bare Land and Yield is the second option. Under this plan, the land is taxed at a significantly lower rate, but the owners must pay the county a 3-percent yield tax when they sell the mature trees. This option, in effect, lets timberland owners defer part of their annual tax until their trees are fully

See COUNTY, A3



-Photo by LYNNE HALEY

Commissioners vote on timberland tax break. From left, are Todd Sudick, Cary Kelly and Glenn Bailey.

## COUNTY

from A1

grown, according to the assessor's office.

The per-acre value of forested property was based on the actual quality of a person's property in years past, according to Bonner County Assessor Jerry Clemens. Assessors rated land as good, average or fair. Each grade was associated with a valuation for tax purposes.

"We had parcels with a mix of grades," he said. "What we did (this year) was raise all parcels to 'good'," he said.

The assessor's office took this action in response to a call by state forester Rod Brevig, forest land tax administrator for the state of Idaho. Brevig told the assessor's office that Bonner County values were too low, said Clemens, and that the soil and climate of the area prescribed a "good" value rating.

"We understood he wanted us to do it all in one year," he said, finding out after that fact that they could have raised values more gradually.

As a point of comparison, the county values poor quality timberland under the Land Productivity option at \$128 per acre while good quality land has an assessed value of \$518 per acre. Under the Bare Land and Yield option, Bonner County considers poor quality acreage to be worth \$61 per acre for tax purposes while good

quality acreage is worth \$149 per acre.

"Timber values vary quite a bit," said Bailey. "A blanket statement of ... value needs to be looked at and looked at hard."