State Forestland Trusts
Tax District Analysis Summary

The Washington State Department of Natural Resources (DNR) manages state trust lands to generate revenue for specific beneficiaries including the State Forest Purchase Trust and the State Forest Transfer Trust, which are collectively referred to as State Forestlands.

In September 2018, DNR released the marbled murrelet long-term conservation strategy Revised Draft Environmental Impact Statement (RDEIS) to amend the DNR 1997 State Trust Lands Habitat Conservation Plan (1997 HCP). The resulting HCP amendment will replace the interim marbled murrelet conservation strategy with a long-term conservation strategy which will change the lands conserved for the marbled murrelet.

In the RDEIS, DNR analyzed the change in acres available for harvest as an objective method to evaluate potential impacts to revenue trust beneficiaries receive from timber harvests on state trust lands\(^1\). This analysis is focused on examining the potential impacts to operable acres at the tax district level for both the State Forest Transfer Trust and the State Forest Purchase Trust in each county.

**Data provided in the analysis**

The State Forest Transfer Trust and State Forest Purchase Trust tables provide both total acres as and operable acres in each tax district under Alternative A (current operations). The tables also provide the potential percent change in operable acres for each tax district in each county under Alternative H (DNR’s proposed preferred alternative). For clarity, those tax districts that have the same boundaries are grouped.

**Data not provided in the analysis**

The analysis uses changes in operable acres between Alternative A and Alternative H to evaluate potential future changes in revenue received by beneficiaries. In reality, revenue is generated from operable acres only when those acres are included in timber sales.

This analysis does not include information regarding tax code areas and/or tax distribution rates, as those are determined and managed by the counties. While most of the tax districts listed on the tables receive revenue from State Forestlands, in some cases tax districts included in the tables may not receive revenue distributions. In addition, the data was retrieved from the Department of Revenue in March 2019 and does not reflect any updates or changes since that time and/or any future changes and distributions.

Only counties with a potential percent change (positive or negative) in operable acres between Alternative A and Alternative H are listed in the State Forest Transfer and Purchase Trusts tables. Counties not depicted in the tables showed a 0% change in operable acres between Alternative A and Alternative H for all tax districts within the county.

For more information on the State Forestland Trusts Tax District Analysis and the State Forest Transfer and Purchase Trusts tables for each county, please visit: [www.dnr.wa.gov/mmltcs](http://www.dnr.wa.gov/mmltcs)

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\(^1\) This analysis appeared in RDEIS Chapter 4, Section 11 – Socioeconomics, on pages 4-114 and 4-116.
Table 1. State Forest Transfer Trust Tax Districts: Alternative H – Change in Operable Acres

Table 2. State Forest Purchase Trust Tax Districts: Alternative H – Change in Operable Acres