
Environmentally Sensitive Logging Equipment Qualifications

General information

The 2009 Legislature provided for an extension to the property tax exemption of environmentally sensitive logging equipment (HB 3112). To determine which of your equipment qualifies for exemption, specific information must be provided. **This form must be filed yearly with the county in which you file your *Confidential Personal Property Return*.**

Qualifications

A) Logging equipment means machinery and equipment used in logging or forest management operations involving timber harvest, including:

- Felling;
- Bucking;
- Yarding;
- Loading or utilization of timber;
- Logs or wood fiber in the forest or used in reforestation;
- Forest vegetation restoration;
- Site preparation vegetation control;
- Stand and tree improvement; or
- Thinning.

It's specifically designed for activities related to water quality or fish and wildlife habitat protection in the forest, consisting of:

- Excavators used in logging road construction;
- Maintenance;
- Reconstruction; or
- Improvements, including the closing or obliterating of existing forest roads.

B) Equipment **must** be used at least 80 percent of the tax year in a forest application as measured by the operating hours of the equipment.

C) Logging equipment was originally manufactured **after** 1992.

D) In order to receive this exemption, you must file a *Confidential Personal Property Return*, listing all your equipment located in the county on January 1. Include the year manufactured, the purchase date and the cost when purchased. **You must list the equipment on both the *Confidential Personal Property Return* and on this form, *Environmentally Sensitive Logging Equipment Qualifications*.** Items not listed on this form will not be considered for exemption.

E) **Note:** Logging equipment consisting of a skyline yarder and carriage in the form of a mobile tower or swing yarder that is capable of full log suspension during inhaul must be identified as such.

F) Equipment that does not qualify for exemption includes:

- Equipment used in non-forest applications;
- Equipment used in the manufacturing or milling of forest products;
- Power saws;
- Hand tools;
- Blocks and pulleys that are not part of the equipment;
- Rigging;
- Shop equipment; or
- Support equipment.

If you have any logging equipment you think qualifies for exemption, it's necessary for you to complete this form and return it with your completed *Confidential Personal Property Return*. If you have any questions, please call your county assessor's office.