

# Information Sheet for New Owners of Cabins on Forest Service Land Needing to be Issued a Special Use Permit

## Naches Ranger District

Advertising, selling or gifting a cabin under permit does not require Forest Service permission. Cabin ownership, however, is restricted *by law* to *one legal owner and that must be an individual, a married couple or an approved revocable living trust*. A new permit can be issued to the new owner. The Forest Service cannot issue a permit to a new owner until after the sale is completed and the steps below are achieved.

**The new owner must submit the following documentation to be able to receive a permit.**

1. Completed Form [FS-2700-3a](#) “Holder Initiated Revocation of Existing Authorization, Request for a Special Use Permit (3/2006)” is submitted to the local Forest Service office. This form, sometimes referred to as the “Transfer Form” requires the current permit holder(s) to request the existing permit be terminated (top half of form) and requests a new permit for the new owner(s) (bottom half of form).
2. A copy of the ownership reassignment document (bill of sale, probate judgment, etc)
3. Excise tax payment stamp from Yakima County on the ownership reassignment document or documentation of the ownership reassignment on Yakima County Assessor's web page.

The new owner may occupy the cabin as soon as the sale is completed.

An inspection will be completed for all new permit requests. When the property is inspected, the owner will be notified of unapproved items and conditions. The new owner may need to bring the structures and lot into full compliance with the permit and the Operations and Maintenance Plan terms before the new permit will be issued.

The permit face page states the items which are authorized on Forest Service land. Items not authorized may need to be removed before the new permit is issued. Before you purchase structures, make sure that the facilities you purchase are authorized on the face page of the current permit.

Once the documents are submitted it may take several months for the Forest Service to process and issue the new permit. Three copies of the permit will be sent to the owner for signatures; all 3 permit copies must be returned for the District Ranger’s signature before the permit is valid. One permit signed by both the owner

and District Ranger will be mailed back to the new owner, one retained at Naches and one sent to our Wenatchee office.

### **Annual Fees and Taxes associated with the Recreation Residence Cabins.**

An annual permit fee is assessed for each permit on Forest Service land. The billing will be sent to the current permit holder at the time of the billing. Bills are usually mailed in December, with fees applying to the following year.

Yakima County will assess property taxes on the structures/improvements as personal property. Yakima County Assessor can be contacted at 509/574-1136

Washington State will assess a Leasehold Excise Tax on the permit fee. This tax is \$0.1284 of the Forest Service permit fee and is due to the Department of Revenue in Olympia 30 days after the Forest Service Bill is issued. Washington State Department of Revenue can be contacted at 360/570-3265.



**Okanogan and Wenatchee National Forests  
Naches Ranger District  
10237 U.S. Highway 12  
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(509) 653-1401**

**Wenatchee Website  
<http://www.fs.usda.gov/goto/okawen/nachescabins>**

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