

## Recreation Residence Special-Use Permits and Living Trusts

Cabin owners often think about putting their cabin into a Living Trust for estate planning or tax-related purposes. When making this decision please keep in mind that the “permit” cannot be inherited. It is possible to issue the cabin permit in the name of the **representative of a trust**. Ex: “John Smith of the Smith family Trust”. It is also possible to own the cabin in a trust and issue the permit to the individual or married couple named as owners of the cabin in the trust.

If you decide you want the permit issued in the name of the representative of a trust, you will need to supply the following documentation, including but not limited to the following:

- An application requesting the permit be issued to a person as the trustee of the trust, for example “John Smith, trustee of the Smith Family Trust”.
- Trust documents such as; Abstract of Trust, Declaration of Trust, Schedule, or other form of documentation proving that a trust has been established and showing the cabin as an asset of that trust.
- An individual (or husband and wife) must be named as trustee and the trust representative(s) and holder of the term permit. This individual agrees to act in behalf of the trust, and to be responsible for the conditions imposed on the trust under the term permits' provisions.
- When describing the cabin, refer to it as “the Recreation Residence Cabin located at Lot # *(insert lot number)* of the *(insert tract name)* Recreation Residence tract, Shasta Lake (or South Fork) unit of the Shasta-Trinity National Forest.” Please remember that the cabin is personal property, the land it sits on belongs to the United States and is managed by the US Forest Service.

Review times vary (1-6 months) depending on the adequacy of documentation and the complexity of the trust. A single asset trust is a good option for many cabin owners, as it removes the requirement for the Forest Service to review the contents of the main trust. The single asset trust format often does not exceed two pages and involves only the recreation residence so the review timeline is shortened.