

COMPENSATING TAX LIABILITY AND PAID

Upon removal of designation as forest land a compensating tax shall be imposed which shall be due and payable to the county treasurer on or before April 30th of the year following computation and notice to the property owner of the tax.

The amount of compensating tax payment shall be equal to the difference between the amount of tax last levied on such land as designated forest land and an amount equal to the new assessed valuation of such land multiplied by the dollar rate that was last levied against such land, multiplied by a number of years equal to the number of years that the land was designated as forest land, but in no event greater than ten years.

Removal of designated forest land by the assessor can occur for any of the following reasons: (a) Receipt of notice from the owner to remove such designation; (b) Passage of sixty days following the sale or transfer of such land to a new owner without receipt of an application pursuant to RCW 84.33.130 from the new owner; (c) Sale or transfer to an ownership making such land exempt from ad valorem taxation; (d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that (i) such land is no longer primarily devoted to and used for growing and harvesting timber, (ii) such owner has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 RCW or any applicable regulations thereunder, or (iii) restocking has not occurred to the extent or within the time specified in the application for designation of such land. Removal of designation upon occurrence of any of subsections (a) through (c) above shall apply only to the land affected, and upon occurrence of subsection (d) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber, without regard to other land that may have been included in the same application and approved for designation.

If the determination by the assessor is that the land shall no longer be designated as forest land, the assessor, within thirty days after the land has been removed from designation of forest land, shall notify the owner in writing setting forth the reason for such removal. The owner may appeal such removal to the County Board of Equalization.

The compensating tax shall not be imposed if the removal of designation resulted solely from: (a) Transfer to a government entity in exchange for other forest land located within the State; (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power; (c) Sale or transfer of land within two years after the death of the owner of at least fifty percent interest in such land.

NOTE: This application for designation shall be for 20 or more acres of forest land in contiguous ownership, or 20 or more acres in contiguous ownership including other forest land not in this application. Upon request the assessor shall afford the applicant an opportunity to be heard on this application.

AFFIRMATION

As owner(s) of the above described land, I indicate by my signature below that I am aware of the potential tax liability involved when the land ceases to be designated as forest land. I also declare under the penalties of perjury that this application and any accompanying papers have been examined by me and to the best of my knowledge is a true, correct and complete statement.

12-24-80
Date

Judith L. Wagones
Applicant

12-24-80
Date

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Applicant

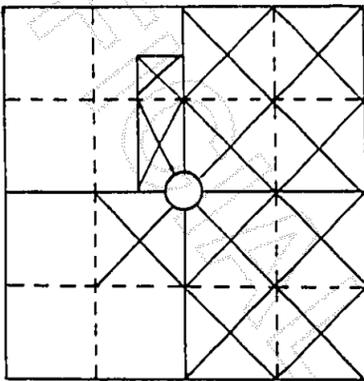
Scale 1" = 1000'

Sketch location of land applied for

Section 8

Township 5 S

Range 4



Total acres applied for 70

