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H-00

APPLICATION FOR DESIGNATION OF FOREST LAND

#6

As owner of 20 or more acres of forest land within any contiguous ownership desiring that it be designated as forest land and valued pursuant to RCW 84.33.120 as of January 1 of any year shall make application to the County Assessor before such January 1.

Filed with the Skagit County Assessor

Applicant(s) Name and Address

Georgia-Pacific Corporation
P.O. Box 1236
Bellingham, WA 98227

THIS SPACE FOR ASSESSOR'S USE ONLY

Application Received July 1, 1982

19__ Assessment Year for 19__ Tax Collection

Account Numbers

Tax No. 143306-4-001-0000

- Legal description of property applied for 160.0 Acres; SE 1/4 Sec 14 Twp 33N Rge 6E
- Are you applying for all the land described by the above Assessor's Account Number(s)? YES NO. If not, show the area applied for in the sketch on back of this form.
- The date or dates of acquisition of such land August 27, 1981
- A brief description of the timber on such land, or if the timber has been harvested, the owner's plan for restocking second growth conifer and hardwood timber types 40 to 80 years old, average site.
- Is there a forest management plan for such land? YES NO. If so, the nature and extent of implementation of such plan We plan to harvest the timber stands within the next 10 to 20 years. Harvesting will take place at optimum rotation age for the timber. The harvested lands will be regenerated as per the Forest Practices Act of 1974.
- Give a summary of past, current and continuing activity of the applicant in growing and harvesting timber Georgia-Pacific Corporation, as in the past, will continue the management of forest lands to produce forest products.
- Is such land used for grazing domestic animals? YES NO. With your permission? YES NO. If yes, list kinds of animals, number of head _____
- Has such land been subdivided or a plat filed with respect thereto? YES NO
- Are such land and the applicant in compliance with the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 RCW or any applicable regulations thereunder? YES NO. If not, please explain _____
- Is all of the above described land subject to a (forest) fire patrol assessment pursuant to RCW 86.04.360? YES NO. If no, state reason _____
- Is the above described land or any part of it subject to a lease, option or other rights which permit it to be used for any purpose other than the growing and harvesting of timber? (Exclude coal and mineral rights) YES NO. If yes, give details of the lease, option or other rights _____
- This application was delivered mailed to Skagit County Assessor on May 3, 1982

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.

Date May 3, 1982

Applicant

Theodore E. Deer, Chief Forester

Date

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XXXXXX

Georgia-Pacific Corp.-Bellingham Div.

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COMPENSATING TAX LIABILITY AND RATE

Upon removal of designation as forest land a compensating tax shall be imposed which shall be due and payable to the County Treasurer thirty days after the owner is notified of the amount of the compensating 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 designations; (b) Sale or transfer of all or a portion of such land to a new owner, unless the new owner has signed a notice of forest land designation continuance; (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: PROVIDED, That any remaining designated forest land meets necessary definitions of forest land pursuant to RCW 84.33.100.

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 seller, transferor, or 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.

SCALE 1" = 1000'

Sketch location of land applied for

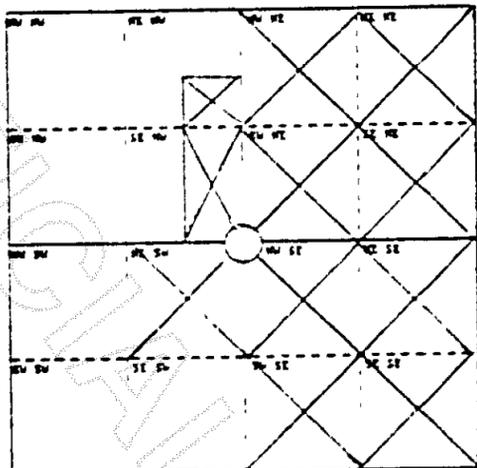
Section _____

Township _____

Range _____

Total acres applied

for _____



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