

When Recorded Return to:

Assessor

SKA KATHY HILL

'98 APR -7 AM 1:33

980-1070039

NOTICE OF CLASSIFIED OR DESIGNATED FOREST LAND

Grantor(s) Skagit County Assessor's office

Grantee(s) Peter A. Jepson and Diane M. Bednarz

Legal Description Attached hereto. on pg 3

PA NE 1/4 Sec 13 Twp 36 Rge 3

Assessor's Property Tax Parcel or Account Number P93 Attached hereto. 360313-1-002-0900

Reference Numbers of Documents Assigned or Released DF# 20

Peter A. Jepson and Diane M. Bednarz

(Owner's Name)

231 Barrel Springs Road

(Street Address)

Bellingham, WA 98226

(City, State, Zip)

You are hereby notified that the above described land has been approved for ☐ classified land under RCW 84.33.120, or ☒ designated land under RCW 84.33.130 and 140. (See definition of "Forest Land", "Classified Land" and "Designated Land" on back of form.)

Upon removal from classified or designated forest land, a compensating tax shall be imposed upon the land based on the following procedure:

1. The classified forest land value at the time of removal is subtracted from the true and fair value of land at the time of removal.
2. The result is multiplied by the last levy rate extended against the land.
3. This result is multiplied by the number of years in classification or designation (not to exceed 10).
4. The total tax due is equal to the compensating tax plus a recording fee.

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FOREST LAND is synonymous with timberland and means all lands in any contiguous ownership of 20 or more acres, which is primarily devoted to and used for growing and harvesting timber and means land only.

CLASSIFIED FOREST LAND is land of which the highest and best use is the growing and harvesting of timber.

DESIGNATED FOREST LAND is land which is primarily devoted to and used for growing and harvesting timber, but it's value for other purposes may be greater than it's value for use as forest land.

COMPENSATING TAX is not imposed if the removal of designation resulted solely from:

1. Transfer to a government entity in exchange for other forest land located within the state;
2. 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; or
3. A donation of fee title, development rights or the right to harvest timber to a government agency or qualified organization, or sale or transfer of fee title to a governmental entity or nonprofit nature conservancy corporation, exclusively for the protection and conservation of lands recommended for State Natural Area Preserve purposes by the Natural Heritage Council. When the land is no longer used for these purposes, the compensating tax will be imposed upon the current owner.
4. The sale or transfer of fee title to the Parks and Recreation Commission for park and recreation purposes.

Within 30 days of this Notice of Removal, the land owner may apply for classification as Open Space Land, Farm and Agricultural Land or Timber Land. No compensating tax would be due until the application is denied, or, if approved, the property is later removed from Open Space under RCW 84.34.108.

Notice of Landowner Not Desiring Forest Land to be Classified			
If you do not wish to have such land assessed and valued as classified forest land, you must give the Assessor's Office written notice thereof on or before March 31, 19 _____.			
As owner(s) of the land described in this notice, I (we) hereby indicate by signature that I (we) do not wish to have this land classified as forest land by the Assessor.			
Owner(s) or Contract Purchaser(s) Signature(s) and Date:			
_____ (Signature)	_____ (Date)	_____ (Signature)	_____ (Date)
_____ (Signature)	_____ (Date)	_____ (Signature)	_____ (Date)

Date of Notice 4/7/98

Assessor Ronda S. White
County Skagit

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REV 62 0048-2 (01-06-97)

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PROPERTY APPROVED FOR FOREST LAND DESIGNATION

Owner: Peter A. Jepson and Diane M. Bednarz

Legal description.

Account No.

Portion NW $\frac{1}{4}$ NE $\frac{1}{4}$ AKA Lot 4 S/P 30-81
Except East 550 feet

360313-1-002-0408
I.D.# P112331

N $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ east of road, except the
North 80 feet of the East 550 feet

360313-1-004-0012
I.D.# 47836

The North 80 feet of the East 550
feet of the N $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$

350614-1-013-0109
I.D.# P47837

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