

When Recorded Return to:  
Skagit County Assessor's Office

12/9  
KATHY HILL  
SKAGIT COUNTY AUDITOR

9805260171

98 MAY 26 PM 2:25

RECORDED \_\_\_\_\_ FILED \_\_\_\_\_  
MAY 26 1998

**NOTICE OF CLASSIFIED OR DESIGNATED FOREST LAND**

Grantor(s) Skagit County Assessor's Office

Grantee(s) Larry P. Skaarup

Legal Description SW1/4 SW1/4 Sec 22, N1/2 SE1/4 SW1/4 & Ptn SE1/4 SE1/4

Ely to Trs 8 & 9 PC1 map 103-75 Exc par#A Sec 21, Twp. 36 Rge 4

Assessor's Property Tax Parcel or Account Number P49776, P49759, P49777

Reference Numbers of Documents Assigned or Released Transfer from Open Space Farm  
and Agriculture O/S#142, 143, 144 AF#778095 1974

Larry P. Skaarup

(Owner's Name)

178 old Hwy 99 N

(Street Address)

Burlington, Wa. 98233

(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.

REV 62 0048-1 (01-06-97)

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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 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 that 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, 1998.			
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 5/26/1998

Assessor Gunda S. White, Deputy  
County Skaagit

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