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Kathy Hill, Skagit County Auditor

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## NOTICE OF CLASSIFIED OR DESIGNATED FOREST LAND

Grantor(s) Skagit County Assessor's Office

Grantee(s) Nortep

Legal Description S1/2 NE1/4 NE1/4 Section 17, Township 33, Range 5

Assessor's Property Tax Parcel or Account Number P18098

Reference Numbers of Documents Assigned or Released Transfer from O/S Timber #141 AF#802717 1975

Nortep

(Owner's Name)

P.O. Box 3366

(Street Address)

Arlington, Washington 98223

(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.

**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.
5. Official action by an agency of the State of Washington or by the county or city within which the land is located that disallows the present use of such land.
6. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
7. The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

Within 30 days of this Notice of Removal, the landowner 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 forestland, you must give the Assessor's Office written notice thereof on or before March 31, <u>2000</u> .			
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 forestland by the Assessor.			
Owner(s) or Contract Purchaser(s) Signature(s) and Date:			
_____ (Signature)	_____ (Date)	_____ (Signature)	_____ (Date)
_____ (Signature)	_____ (Date)	_____ (Signature)	_____ (Date)
Date of Notice <u>3/13/00</u>		Deputy Assessor <u>Rinda S. White</u>	
		County <u>SKAGIT</u>	

To inquire about the availability of this notice in an alternate format for the visually impaired or in a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.

REV 62 0048-2 (1/03/00)



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