

When Recorded Return to:  
Skagit County Assessor



200004260108  
Kathy Hill, Skagit County Auditor  
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**COUNTY ASSESSOR'S NOTICE OF REMOVAL FROM**  
 CLASSIFIED OR  DESIGNATED FOREST LAND

Grantor(s) Skagit County Assessor

Grantee(s) Richard and Barbara Allen

Legal Description E3/4 W1/2 W1/2 NE1/4 in Sec. 35, Twp. 36, Rge. 3 DF-78

Assessor's Property Tax Parcel or Account Number P48698 & P48695

Reference Numbers of Documents Assigned or Released DF Vio#6-2000

You are hereby notified that the above described property has been removed from classified or designated forest land as of 4/26/00. The land no longer meets the definition and/or provisions of forest land as follows:

Notice of Continuance Not Signed.

This removal shall be effective for the assessment year beginning January 1, 2000

**STATEMENT OF COMPENSATING TAX**

(RCW 84.33.120, 130, 140)

The compensating tax has been assessed based upon the following:

True & Fair Value of Land at Time of Removal	Less	Classified or Designated Value at Time of Removal	Multiplied By	Last Levy Rate Extended Against Land	Multiplied By	Years*	Equals	Compensating Tax	
\$ 130,000.00	-	\$ 2,500.00	X	\$ 12.8851	X	10	=	\$16,428.50	
								Recording Fee <i>paid</i>	\$ 10.00
								<b>Total Amount Due</b>	<b>\$16,438.50</b>

1999 Assesment Year for 2000 Tax Collection

\*Number of years in classification or designation not to exceed 10.

The compensating tax is due and payable to the County Treasurer 30 days from the date of this notice. The tax shall become a lien on the land and shall be subject to foreclosure as provided in RCW 84.64.050.

You may apply for classification as either Open Space Land, Farm and Agricultural Land or Timber Land under RCW 84.34. If the application is received within 30 days of this notice, 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.

Date of Notice April 26, 2000

Date Payment Due: May 29, 2000

County Assessor: Linda S. White, Current Use Specialist

*Linda S. White*

# REMOVAL FROM CLASSIFIED OR DESIGNATED FOREST LAND

(Chapter 84.33 RCW)

Keep This Page For Your Information

The county assessor shall remove land from classified or designated forest land when any of the following occur:

## For Classified Forest Land

1. receipt of a notice from the land owner requesting removal;
2. sale or transfer to an ownership making the land exempt from ad valorem taxation;
3. determination by the assessor; after giving the owner written notice and an opportunity to be heard, that because of actions taken by the owner, the land is no longer primarily devoted to and used for growing and harvesting timber;
4. determination after giving the owner written notice and an opportunity to be heard, that a higher and better use exists for the land than growing and harvesting timber;
5. sale or transfer of all or a portion of the land to a new owner; unless the new owner has signed a Notice of Continuance for classified forest land on the Real Estate Excise Tax Affidavit.

The assessor shall remove classification because of items number 3 or 4 above before September 30 of the year prior to the assessment year for which removal of classification is to be effective. Removal of classification upon occurrence of items number 1, 2, or 5 above shall apply only to the land affected, and upon occurrence of number 3 shall apply only to the area of land no longer devoted to growing and harvesting timber. Any remaining forest land must meet the necessary definitions of forest land under RCW 84.33.100.

## For Designated Forest Land

1. receipt of a notice from the land owner to remove it from designation;
2. sale or transfer to an ownership making the land exempt from ad valorem taxation;
3. sale or transfer of all or a portion of such land to a new owner, unless the new owner has signed a Notice of Continuance for designated forest land on the Real Estate Excise Tax Affidavit;
4. determination by the assessor, after giving the owner written notice, and an opportunity to be heard that:
  - a. the land is no longer primarily devoted to and used for growing and harvesting timber;
  - b. the land owner has failed to comply with a final administrative or judicial order with respect to violation of the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or;
  - c. restocking has not occurred to the extent or within the time specified in the application for designation as forest land.

Removal of designation upon occurrence of items number 1 through 3 above shall apply only to the land affected, and upon the occurrence of number 4 shall apply only to the actual area of land no longer devoted to growing and harvesting timber. Any remaining forest land must meet the necessary definitions of forest land under RCW 84.33.100.

Within 30 days after removal of classified or designated forest land, the assessor shall notify the owner in writing, setting forth the reasons for the removal. The seller, transferor, or owner may appeal the removal to the County Board of Equalization.

### Appeal

An appeal of new assessed valuation or removal of classification or designation must be filed with the County Board of Equalization on or before July 1 or within 30 days of the Notice of Removal or Change of Value Notice, whichever is the later.



## VALUATION AND ASSESSMENT OF LAND REMOVED FROM CLASSIFIED OR DESIGNATED FOREST LAND

Commencing on January 1 of the year following the year in which the assessor mailed the Notice of Removal, the land shall be assessed on the same basis as real property is assessed generally in that country. In other words, at its fair market value.

The compensating tax is not imposed if the removal of classification or 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;
3. A donation of fee title, development rights or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes stated in those sections, or the sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the natural heritage council and natural heritage plan as defined in chapter 79.70 RCW. When land is no longer used for these purposes, 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.



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