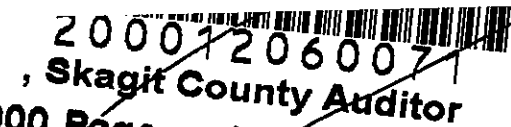


When Recorded Return to:
Skagit County Assessor



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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) Ellison Brady Investments

Legal Description Ptn Tr P-4 Survey AF#8909270044 as described on pg. 3 in Sec. 8, Twp. 36, Rge. 3 CF-75

Assessor's Property Tax Parcel or Account Number 360308-2-001-0300

Reference Numbers of Documents Assigned or Released CF Vio#13-2000

You are hereby notified that the above described property has been removed from classified or designated forest land as of 12/6/00. The land no longer meets the definition and/or provisions of forest land as follows:

To be a one acre homesite.

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	
\$ 160,000.00	-	\$ 90.00	X	\$ 12.8344	X	10	=	\$20,523.49	
								Recording Fee <i>paid</i>	\$ 11.00
								Total Amount Due	\$20,534.49

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 December 6, 2000

Date Payment Due: January 8, 2001

County Assessor: Linda S. White, Current Use Specialist *Linda S. White*

Re-record to correct legal description

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.

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Exhibit "B"

A tract in Section 8, Township 36 North, Range 3 East of the W.M., Skagit County, Washington, lying Northerly and Easterly of Chuckanut Drive (SR11.)

Commencing at the Southeast corner of said Section 8; thence North 00 01'47" East, along the East line thereof, for a distance of 2645.79 feet to the East ¼ corner of said Section 8; thence North 00 03'16" East, continuing along said East line for a distance of 2645.36 feet to the Northeast corner of said Section 8; thence North 89 13'20" West along the north line of said Section 8 for a distance of 2639.88 feet to the North ¼ corner of said Section 8; thence North 89 13'20" West, continuing along the North line of said Section 8, for a distance of 66.65 feet; thence South 65 24'06" West for a distance of 177.84 feet; thence South 02 11'43" West for a distance of 461.79 feet; thence South 65 24'06" West for a distance of 1614 feet; thence North 65 24'06" East for a distance of 50 feet; thence South 24 35'54" East for a distance of 75 feet to the point of beginning; thence South 65 24'06" West for a distance of 208 feet; thence South 24 35'54" East for a distance of 208'; then North 65 24'06" East for a distance of 208'; thence North 24 35'54" West 208' to the Point of Beginning.


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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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