When Recorded Return to:



NOTICE OF REMOVAL OF DESIGNATED FOREST LAND AND COMPENSATING TAX CALCULATION Chapter 84.33 RCW SKAGIT COUNTY

Grantor(s) Skagit (County	
Grantee(s) <u>Iames a</u>	and Terry Cook	
Legal Description	Ptn SW1/4 Sec. 9, Twp. 35, Rge. 8 as descri	ibed on attached DF-72
Assessor's Property	Tax Parcel or Account Number <u>P96424</u>	
Reference Numbers	of Documents Assigned or Released Recalcu	lation of DF Vio#9-2001
	ed that the above described property has been removed	
	o longer meets the definition and/or provisions of des	ignated forest land for the
following reason(s):		e
Home site on timberla	land parcel. Change in market value used on AF#200	110100124, re-record.
	is due and payable to the County Treasurer 30 days f	
-	te compensating tax shall be come a lien on the land as county may begin foreclosure proceedings as provided	2 (APP T119) 1
-	interest remain unpaid.	d in RC w 64:04:050 ii tile
	re the land reclassified as either Open Space Land, Far	rn and Agricultural Land or
	napter 84.34 RCW. If an application for reclassification	
	nsating tax is due until the application is denied, or, if	
removed from classific	cation under chapter 84.34 RCW in accordance with I	RCW 84/34/108.
Date of Notice:	10-10-01	
Total Compensating	\$3,684.99	6-10-02
Tax Due:	Date Paymen	t Due:
County Assessor or De	eputy: Linda S. White, Current Use Specialist	ethers I have
		TO A NOT A N

A one acre parcel described as follows:

Commencing at the Southwest corner of Section 9, Township 35 North, Range 8 East, W.M.;

Thence North 45° East a distance of 300 feet to the True Point of Beginning;

Thence North a distance of 208.71 feet,

Thence East a distance of 208.71 feet;

Thence South a distance of 208.71 feet;

Thence West a distance of 208.71 to the True Point of Beginning.

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REMOVAL FROM DESIGNATED FOREST LAND COMPENSATING TAX

The county assessor will remove land from designated forest land when any of the following occur:

- Receipt of a notice from the land owner to remove it from designation:
- Sale of transfer to an ownership making the land exempt from property taxation;
- 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 or the new owner is an heir or devisee of a deceased owner:
- 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 regarding a 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 frame specified in the application for designation as forest land.

Removal of designation applies only to the land affected, and any remaining forest land must meet the definition of forest land under RCW 84.33.035 to continue as designated forest land. Within 30 days after removal of designated forest land, the assessor shall send the owner a written notice. setting forth the reasons for the removal

COMPENSATING TAX

(RCW 84.33.140)

Compensating tax recaptures taxes that would have been paid on the land if it had been assessed and taxed at its true and fair value instead of the forest land value. The assessor uses the current year's levy rate, the last assessed forest land value, and the true and fair value as of January 1st of the year of removal from designation to calculate the compensating tax for the land being removed. The compensating tax due is the difference between the amount of taxes assessed at forest land value on the land being removed and the taxes that would have been paid at true and fair value for the period of time the land was so classified or designated as forest land, up to a maximum of nine years, plus an amount using the same calculation for the current year, up to the date of removal. The assessor will also calculate for collection, the prorated taxes for the current tax year from the time of removal to the end of the year in the year of removal at true and fair value.

APPEAL

An appeal of the removal of designation or new assessed valuation must be filed with the County Board of Equalization on or before July 1 in the year of removal or within 30 days (or 60 days if the county legislative authority has extended the deadline) of the Notice of Removal or Change of Value Notice, whichever is later.

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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;
- 3. A donation of fee title, development rights or the right to harvest timber, to a government agency or organization listed in RCW 84.34.210 and 64.04.130 for the purposes stated in those sections. 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 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.
- 5. The sale or transfer of fee title to the Parks and Recreation Commission for park and recreation purposes;
- 6. 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;
- 7. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
- 8. The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040;
- 9. The sale or transfer within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as classified or designated under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993:
- 10. The sale or transfer of forest land between July 22, 2001, and July 22, 2003, if;
 - a. The previous owner of the land died after January 1, 1991;
 - b. The deceased owner had at least fifty percent interest in the land; and
 - c. The land was classified or designated as forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW continuously since 1993.

COMPENSATING TAX STATEMENT Parcel No: P96424 Date of Removal: 10-10-01 1. Calculation of Current Year's Taxes to Date of Removal. 283 365 No. of days in year No. of days designated as forest Proration Factor(To items land in the year of removal \$35,000 Market Value Levy Rate Proration Factor \$100 b. Proration Factor

c. Total amount of compensating tax for current year (subtract 1b from 1a) = \$292.85

(Compensating Tax Statement continued next page)

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2. Calculation of Prior Year's Compensating Tax.

Market Value Forest Land (Jan 1 of year es Value at Time removed) of Removal	Multiplied By	Last Levy Rate Extended Against Land	Viultiplied By	Years '	Equals	Compensating Tax
\$35,000 \$100	X	\$10.7584	X	9	=	\$3,379.14
			Recording	Fee		\$13.00
			Total Amo	ount of Pr	ior	
			Year's Co	mpensati	ng Tax	\$3,392.14

^{*} Number of years in classification or designation, not to exceed 9.

3. Calculation of Prior Year's Compensating Tax (Total amounts for items 1 & 2). = \$_\$3,684.99

4. Calculation of Tax for Remainder of Current Year.

_	- \$	365 No, of days in	year	- = <u>-</u>	.22	Proration Factor
X	10.7584	X	.22		=	\$82.84
_	Levy Ra	te di di	Pro	ation Factor		
X	10.7584	< X X	.22		=	\$.24
-	Levy Ra	te	Pror	ration Factor		
	- x ₋ x ₋	X 10.7584 Levy Ra X 10.7584	No, of days in X 10.7584 X Levy Rate	No, of days in year X 10.7584	No, of days in year X 10.7584	No, of days in year X 10.7584

To inquire about the availability of this notice in an alternate format for the visual (TTY) users please call (800) 451-7985.

nlease call (360) 753-3217. Teletype

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