

When Recorded Return to:



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Skagit County Auditor

6/23/2006 Page 1 of 2 4:02PM

**NOTICE OF APPROVAL FOR DESIGNATED FOREST LAND
CHAPTER 84.33 RCW**

Grantor(s) Skagit County Assessors Office

Grantee(s) Raymond and Judith Taipale

Legal Description

That ptn of Lt 2 S/P#PL04-0411 located in SE1/4 SW1/4 in Sec. 18, Twp. 36, Rge. 4

O/S#90 AF#781712 1974

Assessor's Property Tax Parcel or Account Number P124364

Reference Numbers of Documents Assigned or Released Transfer to 984 (DF) from 983 Farm & Ag

Raymond and Judith Taipale

(Owner's Name)

P. O. Box 812

(Street Address)

La Conner, WA. 98257

(City, State, Zip)

You are hereby notified that the above-described land has been approved for designated forest land under RCW 84.33.130 and 140. (See definition of "Forest Land" and "Designated Forest Land" on back of form.)

Upon removal from designated forest land, a compensating tax shall be imposed upon the land based on the following procedure:

1. The designated forest land value at the time of removal is subtracted from the true and fair value of the 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 designation (not to exceed 9).
4. In the year of removal, the tax is calculated based on the true and fair value of the land.
5. The total tax due is equal to the compensating tax plus a recording fee.

FOREST LAND is synonymous with designated forest land and means all contiguous land in common ownership of 20 or more acres, which is primarily devoted to and used for growing and harvesting timber and means land only.

DESIGNATED FOREST LAND is land which is primarily devoted to and used for growing and harvesting timber, but its value for other purposes may be greater than its 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;
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 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;
8. The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under this chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993;
9. The sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under this chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993, and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991;
10. The date of death shown on a death certificate is the date used.

Within 30 days of a 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 Designation as Forest Land			
If you do not wish to have such land assessed and valued as designated forest land, you must give the Assessor's Office written notice thereof on or before <u>March 31</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 assessed and valued as designated 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 <u>6-23-06</u>		Deputy Assessor <u>Rinda S. White</u>	County <u>Skagit</u>

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

