

When Recorded Return to:



200901140061

Skagit County Auditor

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## Notice of Removal of Designated Forest Land and Compensating Tax Calculation

Chapter 84.33 RCW

Skagit

County

Grantor or County: Skagit County

Grantee or Property Owner: William and Patsey Blunt

Mailing Address: 30714 Lyman Hamilton Hwy

City, State, Zip: Sedro Woolley, WA. 98284

Property Address: none

Assessor's Parcel Number: 350607-4-005-0200

Legal Description Ptn in Sec. 7, Twp. 35, Rge. 6 as described on attached  
CF-75

Reference numbers of documents assigned or released CF Vio#9-2008

You are hereby notified that the above described property has been removed from designated forest land as of 12-30-2008. The land no longer meets the definition and/or provisions of designated forest land for the following reason(s):

Owners Request

The compensating tax is due and payable to the County Treasurer 30 days from the date of this notice. If unpaid by this date, the compensating tax shall become a lien on the land and interest on this amount will begin to accrue. The county may begin foreclosure proceedings as provided in RCW 84.64.050 if the compensating tax and interest remain unpaid.

### Reclassification

You may apply to have the land reclassified as either Open Space Land, Farm and Agricultural Land or Timber Land under chapter 84.34 RCW. If an application for reclassification is received within 30 days of this notice, no compensating tax is due until the application is denied, or, if approved, the property is later removed from classification under chapter 84.34 RCW in accordance with RCW 84.34.108.

Date of notice: 01/13/2009

TOTAL Compensating Tax Due: \$ 13,350.99  
(See #3 on next page):

Date payment due: 02/16/2009

County Assessor or Deputy: Linda S. White, Current Use Specialist

Linda S. White

1:  
 BEGINNING AT THE NORTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4  
 SECTION 7, TOWNSHIP 35 NORTH, RANGE 6 EAST OF THE WILLAMETTE MERIDIAN;  
 Q, BEING THE TRUE POINT OF BEGINNING;  
 NCE S 00°04'56" W ALONG THE EAST LINE OF THE SW 1/4 OF SE 1/4 OF SAID SECTION 7  
 A DISTANCE OF 275.75 FEET;  
 NCE S 87°00'11" W FOR A DISTANCE OF 52.78 FEET;  
 NCE N 41°35'06" W FOR A DISTANCE OF 120.73 FEET;  
 NCE N 69°25'01" W FOR A DISTANCE OF 44.50 FEET;  
 NCE N 00°01'20" E FOR A DISTANCE OF 203.36 FEET;  
 NCE S 80°00'37" E FOR A DISTANCE OF 177.50 FEET TO THE POINT OF BEGINNING.  
 THE AREA IS 43,561 SQUARE FEET) / A

2:  
 BEGINNING AT THE NORTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4  
 SECTION 7, TOWNSHIP 35 NORTH, RANGE 6 EAST OF THE WILLAMETTE MERIDIAN;  
 NCE N 80°00'37" W FOR A DISTANCE OF 177.50 FEET TO THE TRUE POINT OF BEGINNING;  
 NCE S 00°01'20" W FOR A DISTANCE OF 203.36 FEET;  
 NCE N 69°25'01" W FOR A DISTANCE OF 78.18 FEET;  
 NCE N 84°36'55" W FOR A DISTANCE OF 34.30 FEET;  
 NCE N 61°45'19" W FOR A DISTANCE OF 49.50 FEET;  
 NCE N 00°01'20" E FOR A DISTANCE OF 281.20 FEET;  
 NCE S 74°14'37" E FOR A DISTANCE OF 156.85 FEET;  
 NCE S 00°01'20" W FOR A DISTANCE OF 89.38 FEET TO THE TRUE POINT OF BEGINNING.  
 THE AREA IS 43,560 SQUARE FEET) / A

3:  
 BEGINNING AT THE NORTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4  
 SECTION 7, TOWNSHIP 35 NORTH, RANGE 6 EAST OF THE WILLAMETTE MERIDIAN;  
 NCE N 80°00'37" W FOR A DISTANCE OF 177.50 FEET;  
 NCE N 00°01'20" E FOR A DISTANCE OF 89.38 FEET;  
 NCE N 74°14'37" W FOR A DISTANCE OF 156.85 FEET TO THE TRUE POINT OF BEGINNING;  
 NCE S 00°01'20" W FOR A DISTANCE OF 281.20 FEET;  
 NCE N 61°45'19" W FOR A DISTANCE OF 42.21 FEET;  
 NCE N 74°35'02" W FOR A DISTANCE OF 49.76 FEET;  
 NCE N 89°33'43" W FOR A DISTANCE OF 122.32 FEET;  
 NCE N 11°15'37" W FOR A DISTANCE OF 93.26 FEET;  
 NCE N 46°30'27" E FOR A DISTANCE OF 242.23 FEET TO A POINT OF CUSP WITH A CURVE  
 TO THE SOUTH-EAST HAVING A RADIUS OF 45.00 FEET AND TO WHICH POINT A  
 TANGENTIAL LINE BEARS N 47°15'10" E;  
 NCE SOUTHEASTERLY AND NORTHEASTERLY 54.56 FEET ALONG SAID CURVE THROUGH A  
 CENTRAL ANGLE OF 69°28'11" TO THE POINT OF BEGINNING.  
 THE AREA IS 43,560 SQUARE FEET) / A



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TRACT "D", LOT 4 BUILDING ENVELOPE, AND PORTIONS OF PRIVATE ROAD TRACT "B":

COMMENCING AT THE NORTHEAST CORNER OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 7, TOWNSHIP 35 NORTH, RANGE 6 EAST OF THE WILLAMETTE MERIDIAN;  
THENCE S 00°04'56" W FOR A DISTANCE OF 322.63 FEET TO THE SOUTHEAST CORNER OF NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 7, ALSO BEING THE TRUE POINT OF BEGINNING;  
THENCE S 00°04'56" W FOR A DISTANCE OF 78.72 FEET;  
THENCE S 00°04'56" W FOR A DISTANCE OF 889.16 FEET;  
THENCE N 80°00'37" W FOR A DISTANCE OF 177.50 FEET;  
THENCE N 00°01'20" E FOR A DISTANCE OF 89.38 FEET;  
THENCE N 74°14'37" W FOR A DISTANCE OF 156.85 FEET TO THE BEGINNING OF A CURVE BEARS N 22°13'01" W AND HAVING A RADIUS OF 45.00 FEET;  
THENCE CONCAVE SOUTHWESTERLY 115.89 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 147°33'12" TO THE BEGINNING OF A REVERSE CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 25.00 FEET, A RADIAL LINE THROUGH SAID BEGINNING OF REVERSE CURVE BEARS S 54°39'49" E;  
THENCE EASTERLY AND NORTHERLY 19.38 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 144°24'55" TO THE BEGINNING OF A REVERSE CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 75.00 FEET, A RADIAL LINE THROUGH SAID BEGINNING OF REVERSE CURVE BEARS S 80°55'15" W;  
THENCE WESTERLY AND NORTHERLY 39.31 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 30°01'39";  
THENCE N 20°56'55" E FOR A DISTANCE OF 110.32 FEET TO THE BEGINNING OF A CURVE BEARS N 69°03'05" W, CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 125.00 FEET;  
THENCE NORTHEASTERLY 110.16 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 50°29'35";  
THENCE N 29°32'42" W FOR A DISTANCE OF 108.34 FEET TO THE BEGINNING OF A CURVE BEARS N 29°32'42" E, CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 155.00 FEET;  
THENCE NORTHWESTERLY 178.37 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 65°56'03";  
THENCE N 36°23'22" E FOR A DISTANCE OF 13.84 FEET TO THE BEGINNING OF A CURVE BEARS S 53°36'38" E, CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 100.00 FEET;  
THENCE NORTHEASTERLY 79.50 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 45°36'00";  
THENCE N 81°59'22" E FOR A DISTANCE OF 23.34 FEET TO THE BEGINNING OF A CURVE BEARS N 08°00'38" W, CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 100.00 FEET;  
THENCE NORTHEASTERLY 49.85 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 28°33'35";  
THENCE N 53°25'47" E FOR A DISTANCE OF 101.74 FEET TO THE BEGINNING OF A CURVE BEARS N 36°34'13" W, CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 25.00 FEET;  
THENCE NORTHEASTERLY 23.28 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 53°20'51";  
THENCE N 00°04'56" E FOR A DISTANCE OF 39.23 FEET;  
THENCE N 88°00'06" E FOR A DISTANCE OF 50.03 FEET TO THE POINT OF BEGINNING.  
(THE AREA IS 285,183 SQUARE FEET, 6.55 ACRES)



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CTIONS OF DRAINAGE TRACT "C":

MENTING AT THE NORTHEAST CORNER OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4  
SECTION 7, TOWNSHIP 35 NORTH, RANGE 6 EAST OF THE WILLAMETTE MERIDIAN;  
ICE S 00°04'56" W FOR A DISTANCE OF 322.63 FEET TO THE SOUTHEAST CORNER OF  
THEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF  
SECTION 7,

ICE S 88°00'06" W FOR A DISTANCE OF 68.07 FEET TO THE TRUE POINT OF BEGINNING;

ICE S 40°21'32" W FOR A DISTANCE OF 99.32 FEET;

ICE S 83°44'46" W FOR A DISTANCE OF 109.10 FEET;

ICE S 60°31'40" W FOR A DISTANCE OF 87.16 FEET;

ICE N 26°42'48" W FOR A DISTANCE OF 39.04 FEET;

ICE N 08°06'04" E FOR A DISTANCE OF 55.48 FEET;

ICE N 24°01'04" W FOR A DISTANCE OF 34.10 FEET;

ICE N 88°00'06" E FOR A DISTANCE OF 272.42 FEET TO THE POINT OF BEGINNING.

AREA IS 20,063 SQUARE FEET) .46 Acres



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# COMPENSATING TAX STATEMENT

Parcel No: 350607-4-005-0200

Date of removal: 12/30/2008

## 1. Calculation of current year's taxes to date of removal.

<u>364</u>		÷	<u>365</u>	=	<u>0.997</u>
No. of days designated as forest land in the year of removal			No. of days in year		Proration Factor (to items 1a and 1b)
a.	<u>157,400</u>	X	<u>0.008544500</u>	X	<u>0.997</u> = <u>\$1,340.86</u>
	Market Value		Levy Rate	Proration Factor	
b.	<u>1,100</u>	X	<u>0.008544500</u>	X	<u>0.997</u> = <u>\$9.37</u>
	Forest Land Value		Levy Rate	Proration Factor	
c.	<b>TOTAL amount of compensating tax to date of removal for current year:</b>				<b>= <u>\$1,331.49</u></b>
	(subtract 1b from 1a)				

## 2. Calculation of Prior Year's Compensating Tax

Market Value (Jan 1 of year removed)	Forest Land Value at Time of Removal	Total Assessed Value	Last Levy Rate Extended Against Land	Tax Due	Yrs *	Compensating Tax
157,400	1,100	156,300	0.008544500	1,335.50	9	\$12,019.50
Recording Fees						
<b>TOTAL amount of prior year's compensating tax</b>						<b>\$12,019.50</b>
* Number of years in classification or designation, not to exceed 9.						

**3. Total compensating tax to the date of removal (1c plus 2):** = \$13,350.99

## 4. Calculation of tax for the remainder of current tax year.

<u>2</u>		÷	<u>365</u>	=	<u>0.005</u>
No. of days remaining after removal			No. of days in year		Proration Factor
a.	<u>157,400</u>	X	<u>0.0085445000</u>	X	<u>0.005</u> = <u>\$6.72</u>
	Market Value		Levy Rate	Proration Factor	
b.	<u>1,100</u>	X	<u>0.0085445000</u>	X	<u>0.005</u> = <u>\$0.04</u>
	Forest Land Value		Levy Rate	Proration Factor	
c.	<b>Total amount of compensating tax due for the remainder of the year:</b>				<b>= <u>\$6.68</u></b>
	(4a minus 4b)				

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.



## REMOVAL FROM DESIGNATED FOREST LAND COMPENSATING TAX

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

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 property 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 or the new owner is an heir or devisee of a deceased owner;
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 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 1<sup>st</sup> 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

The property owner or person responsible for the payment of taxes may appeal the assessor's **removal** of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The petition must be filed with the Board on or before July 1st of the year of the determination, or within thirty days after the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later.



**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 or approved for state natural resources conservation area purposes as defined in chapter 79.71 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 designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993. The date of death shown on a death certificate is the date used.

