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08/19/2019 09:43 AM Pages: 1 of 5 Fees: $107.50
Skagit County Auditor

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When recorded return to:

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: VIRGIL AND THELMA DODGE
Mailing Address: 17039 COLONY ROAD
City: BOW State: WA Zip: 98232
Property Address: N/A
Legal Description: SEE ATTACHED LEGAL DESCRIPTION
SECTION 25, TOWNSHIP 36 NORTH, RANGE 3 EAST, W.M.
Assessor's Parcel/Account Number: PORTION P120732 DFL-2015 AF#200309160139
Reference Numbers of Documents Assigned or Released: DFL VIO#6-2019

You are hereby notified that the above described property has been removed from designated forest land as of 8/16/2019 . The land no longer meets the definition and/or provisions of designated forest land for the following reason(s):

OWNERS REQUEST TO REMOVE

If compensating tax is due, it is payable to the county treasurer 30 days from the date of this notice. Any amount unpaid on its due date is considered delinquent. From the date of delinquency until paid, interest will be charged at the same rate applied by law to delinquent ad valorem property taxes. The county may begin foreclosure proceedings as provided in RCW 84.64.050 if the compensating tax and interest remain unpaid.

Is removal subject to compensating tax? ☑ Yes ☐ No

If yes, go to page two and complete the rest of the form. If no, complete questions 1-4 below.

1. Date of removal: ________
2. Calculate amount due in #2 (recording fee only) and #4 (calculation of tax for remainder of current year). ________
3. Reason for exception (see page 4 for exceptions) ________
4. Provide a brief explanation on why removal meets the exception listed in #3.

County Assessor or Deputy: Keffiri Saber Date of Notice: 8/19/2019
Total Compensating Tax Due: ________ Payment Due Date: ________
(See #3 on next page)

Assessors Use Only

62 0047 (08/02/17)

SKAGIT 8/19/2019 9:12:29AM

DFL Loss Worksheet

for Property 120732

Change In Use Date: August 16, 2019 **Acres Removed:** 1.5000

Non-Senior

Current Tax Year

Year	Market Value	Forest Land Value	Last Levy Rate	Proration Factor	Market Taxes Due	Override
Current Tax Year	$6,200.00	$200.00	9.674	0.624658	$36.26	
Remainder of Year	$6,200.00	$200.00	9.674	0.375342	$21.79	
Total					**$58.05**	

Prior Tax Years

Year	Market Value	Forest Land Value	# Years in DFL	Last Levy Rate	Market Taxes Due
Prior Tax Years	$6,200.00	$200.00	9	9.674	$522.42
Total					**522.42**

Current Year Taxes Due:	**58.05**	**Recording Fee:**	**107.50**
Prior Year Taxes Due:	**522.42**	**Prior Year Compensating Tax:**	**629.92**
		Total Year Compensating Tax:	**687.97**

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Compensating Tax

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 the forest land value on the land being removed and the taxes that would have been paid at the 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.

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 the postmark date of this notice, the land will not be removed from designation until the application is denied. If an application for reclassification was previously denied, a reapplication covering the same parcel of land, or a portion thereof, may not be submitted to the granting authority until 365 days have elapsed from the date the initial application for reclassification was received. WAC 458-20-215(8)

Appeal

The property owner or person responsible for the payment of taxes may appeal the assessor's removal from designation and/or the true and fair value calculated as of January 1 of the year of removal to the County Board of Equalization. Said Board may be reconvened to consider these appeals. The petition must be filed with the Board on or before July 1 of the year of the assessment or 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. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located. County contact information can be found at the following website:
http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx.

Compensating Tax is Not Imposed if the Removal From 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 based on official action taken by the entity and confirmed in writing;
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;

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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, or for aquisition and management as a community forest trust as defined in chapter 79.155 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 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on a death certificate is the date used;

10. The discovery that the land was designated in error through no fault of the owner; or

11. A transfer of a property interest, in a county with a population of more than six hundred thousand inhabitants or in a county with a population of at least two hundred forty-five thousand inhabitants that borders Puget Sound as defined in RCW 90.71.010, to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain, improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the land is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner.

12. Compensating tax authorized in this section may not be imposed on land removed from designation as forestland solely as a result of a natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of the property.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact your local county assessor's office.

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ATTACHMENT A
LEGAL DESCRIPTION OF BOUNDARY LINE ADJUSTMENT

Beginning at southeast corner of lot 4 of short plat 93-030 located in the se ¼ of the se ¼ of section 26 township 36 north range 3 east, thence northerly 550+- feet along the easterly boundary of said lot 4, thence southeasterly 180.27+- feet to a point 150+- feet east and 100+- feet south, thence southerly 325+- feet parallel to the easterly boundary of lot 4 to a point 125+- feet north and 150+- east of point of beginning, thence southwesterly 195.25+- feet to point of beginning of the 1.5+- acre parcel, located in the nw ¼ of the sw ¼ of the sw ¼ of section 25 township 36 north range 3 east. Together with the shared right to access and maintain ditch along easterly perimeter of said 1.5 acre parcel described. The entire ditch along Peppermint Lane designated by SP93-030 and sellers property to is to remain into perpetuity.
The above described property will be combined or aggregated with contiguous property owned by the purchaser. This boundary adjustment is not for the purpose of creating an additional building lot.