Within 30 days after removal of classification or designation of 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 filled with the County Boad of Equalization on or before July 1st or within 30 days of the Notice of Removal or Change of Value Notice, whichever is the later.

Within 30 days of this Notice of Rem farmvagccultural land or Open Space to denied, or, if approved, the property is lar

al, the land owner may apply for classification as Open Space or land. No compensating tax would be due until the application is amoved from Open Space under RCW 84.34.108.

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VALUATION ASSESSMENT OF LAND REMOVED FROM CLASSIFICATION OR DESIGNATION

Commencing on January 1 of the year following the year in which the assessor mailed such notice, such land shall be assessed on the same basis as real property is assessed generally in that county.

The 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 sak or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power; or
- 3. Sale or transfer of the land within two years after the death of the owner of at least 50 percent interest in the land.
- 4. Donation of the development rights or the right to harvest timber to a government auction or qualified organization, or sale or transfer of title to a governmental entity or nonprofit nature conservancy corporation, purposes by the Natural Heritage Council.