

143989

BOOK 221 PAGE 583

When Recorded Return to:

SKAMANIA COUNTY ASSESSOR'S OFFICE  
P O BOX 790  
STEVENSON WA 98648

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY *Sallie Jones*

MAR 11 3 27 PM '02

*Garvis*  
AUDITOR

J. MICHAEL GARVISON

## NOTICE OF CLASSIFIED OR DESIGNATED FOREST LAND

Grantor(s)	<u>JONES, SALLIE TUCKER</u>		
Grantee(s)	<u>SKAMANIA COUNTY</u>		
Legal Description	<u>THREE (3) ACRES APPROXIMATELY THE EAST 99 FEET OF SW¼ - SE¼ OF SECTION 18</u> <u>TOWNSHIP 2 N RANGE 5 E</u>		
Assessor's Parcel Number	<u>Will become part of</u>	<u>02-05-18-0-0-0900-00</u>	
Reference Numbers of Documents Assigned or Released	<u>Acreage added - conjunction with Book E / Page 816</u>		
Sallie Tucker Jones			
(Owner's Name)			
882 Thuja Narrow			
(Street Address)			
Washougal, WA 98671			
(City, State, Zip Code)			

You are hereby notified that the above described land has been approved for ☐ Classified Land under RCW 84.33.120, or ☒ Designated Land under RCW 84.33.130 and 140. (Please read definition of "Forest Land", "Classified Land" and "Designated Land" and removal information on attached sheet.)

Upon removal from Classified or Designated Forest land, a Compensating Tax shall be imposed upon the land based on the following procedure:

1. The Classified Forest Land value at the time of removal is subtracted from the true and fair value of 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 Classification or Designation (not to exceed 10 years).
4. The total tax due is equal to the Compensating Tax plus a recording fee

**FOREST LAND** Is synonymous with timberland and means all lands in any contiguous ownership of 20 or more acres, which is primarily devoted to and used for growing and harvesting timber and means land only.

**CLASSIFIED FOREST LAND** Is land of which the highest and best use is the growing and harvesting of timber.

**DESIGNATED FOREST LAND** Is land which is primarily devoted to and used for growing and harvesting timber, but it's value for other purposes may be greater than it's value for use as forest land.

**COMPENSATING TAX** Is not imposed if the removal of designation resulted solely from:

1. Transfer of 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; or
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 fee 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 easement 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.

Within thirty (30) days of this Notice of Removal, the land owner 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 DESIRING FOREST LAND TO BE CLASSIFIED/DESIGNATED**

If you wish to have such land assessed and valued as Forest Land, you must sign and return to the Assessor's Office on or before March 31<sup>st</sup>, N/A or within thirty (30) days of this Notice.

As owner(s) of the land described in this notice, I (we) hereby indicate by signature that I (we) wish to have this land Classified as Forest Land by the Assessor.

Owner(s) or Contract Purchaser(s) Signature(s) and Date:

<b>See Owners Request</b> (Letter 1/17/2002 - Rec'd 1/22/2002)	
_____ (Signature)	_____ (Date)
_____ (Signature)	_____ (Date)
_____ (Signature)	_____ (Date)
_____ (Signature)	_____ (Date)

\_\_\_\_\_  
Date of Notice

*Gary Martin*  
Shamania County Assessor

January 17, 2002  
882 Thuja Narrow  
Washougal, Washington 98671

Gary H. Martin  
Skamania County Assessor  
Skamania County Courthouse  
P. O. Box 790  
Stevenson, Washington 98671

RECEIVED

JAN 22 2002

Skamania County Assessor

Dear Mr. Martin,

I wish to purchase three acres along the western boundary of my 40-acre parcel. The purchase would add approximately 100 feet to the parcel, and would protect several springs that are located right at this boundary. The primary use of this additional property would be devoted exclusively to the growth of trees and forest products. It would be managed in the same manner as the parcel I now own, which is registered in the forest lands tax category.

I wish to assure that if I do purchase additional property, that it will also be included in the forest lands tax category at the time of purchase and thereafter. If this is possible, are there specific procedures that I need to follow beforehand so that at the time of purchase the additional acreage will be so classified? At one point in time it was necessary for me to sign a notice of continuance on an excise affidavit and to submit a written notification stating the intended use, that of commercial tree/forest products cultivation, with the county assessor's office.

I appreciate your guidance regarding my inquiry and look forward to your reply.

Sincerely yours,

Sallie Tucker Jones

*Sallie Tucker Jones*