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PROPERTY CLASSIFICATION

NOTICE OF TAXES FOR

ASSESSOR'S CLASSIFICATION OF FOREST LAND  
Sec. 5, R.R. Chapter 167, Laws of 1974 1st Ed. Secs.

Owner: John Doe, Jr.  
Address: 123 Main St., Anytown, PA 19801

Description of Land to be Classified: 100 acres of land located in Section 11, Township 2, Range 1, Anytown, PA  
Acres: 100, Taxable: 100,000  
Assessor's Parcel No. 123-1001

Becoming As of 1975, the county assessor is directed by R.R. Chapter 167 to assess each parcel as CLASSIFIED FOREST LAND, all lands of 10 or more acres which are primarily devoted to, and used for, the growing and harvesting of timber.

This land has been classified as forest land as of January 1, 1974 and will continue to be assessed as CLASSIFIED FOREST LAND until removed as such classification for one of the following reasons:

- (a) Notice from owner to remove classification;
- (b) Sale to an ownership making land exempt from taxation;
- (c) Determination by assessor that land is no longer primarily devoted to, and used for, growing and harvesting timber;
- (d) Determination that a higher and better use exists for the land than growing and harvesting timber.

Upon removal of this land as CLASSIFIED FOREST LAND, a compensating tax shall be imposed upon the land based upon the following formulae procedures:

| True and Fair Value of Land at Time of Removal | Classified Forest Land Value at Time of Removal | State Levy Rate Intended Against Land | NUMBER OF YEARS IN CLASSIFICATION (Not more than 10) | EXEMPT | Compensating Tax |
|--|---|---------------------------------------|--|--------|------------------|
| \$100,000                                      | \$100,000                                       | 1%                                    | 10   |        | \$1000           |

The compensating tax shall not be imposed if the removal results solely from:

- (a) Transfer to government entity in exchange for other forest land;
- (b) A taking or transfer to entity having power of eminent domain;
- (c) Sale of land within two years after date of owner's initial 100% interest in the land.

I FURTHER STATE THAT THIS LAND IS CLASSIFIED AS FOREST LAND, PARCEL 123-1001.

If I do not agree during the time that land appears and used as classified forest land, you must give the assessor's office written notice thereof, in or before March 1, 1975. (See written notice below.)

If you have any questions regarding the classification of this land as forest land, please contact the county assessor's office.

Witness: John Doe, Jr.

Assessor's Signature

Assessor  
Commonwealth of Pennsylvania  
Washington Office

METHOD TO SIGNATURE

As owner(s) of the land described in this letter, I hereby indicate by signature that I do not desire to have this land classified as forest land by the assessor.

Date: March 1, 1975

Owner(s) or Contract Purchaser(s):

This article will be delivered to the addressee as of March 31, 1975.

Printed on 3/1/1975 (1975).