described

## ASSESSOR'S CLASSIFICATION OF FOREST LAND

Sec. 5, RCW Chapter 187, Laws of 1974 1st Ex. Sess.



OWNER: International Paper Box 579 ADDRESS: 98632 Longview, Wash.

Description of Land to be Classified: 125 deres in Sec. 23. Two 2 No. 25 5 Two

2-5-23-C-100 Assessor's Parcel No. Beginning in 1975, the county assessor is directed by RCW Chapter 187 to assess and value as CLASSIFIED FOREST LAND, all lands of 20 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, 1975 and will continue to be assessed as CLASSIFIED POREST LAND until removal of 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;

in Book 57 Page 250 and Book 58 Page 208 of Deeds

- (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 formulary procedure:

| True and Fair<br>Value of Land at LESS | Classified Forest MULTIPLIE Land Value at BY | Number of Years        | Compensating JALS Tax |
|--|--|------------------------|-----------------------|
| Time of Removal                        | Time of Removal                              | <br>(Not more than 10) | 142                   |

The compensating tax shall not be imposed if the removal resulted 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 death of owner owning at least fifty percent (50%) interest in the land.

IP YOU DO NOT WANT THIS LAND CLASSIFIED AS FOREST LAND, PLEASE NOTE:

If it is not your desire to have such land assessed and valued as classified forest land, you must give the assessor's office written notice thereof, on or before March 31, 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.

Phone: <u>509-427-5633</u> Ext. 44

AMMETTE INITCHESON Assessor STIVENSON 90543 Washington

| OTICE TO ASSESSOR  |                      |                   |                     |
|--|----------------------|-------------------|---------------------|
| As owner(s) of the land described in this look this land classified as forest land by the state of the land by the |                      | sate by signature | that I do not desir |
|  | Date                 | <del> </del>      | , 1975              |
|  | Owner(s) or Contract | Purchaser(s):     |                     |
|  |                      |                   |                     |
|  | 5:                   | ,                 | <del></del>         |
|  | <del></del>          | <del></del>       | <del></del>         |