Skamania COUNTY ASSESSOR

ASSESSOR'S CLASSIFICATION OF FOREST LAND

79837

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

RECEIVED JUL 1975 SKAMANIA COUNTY AUDITOR STEVENSON, WASH.

OWNER: Erma M. Kapp

ADDRESS: 8918 N. E. Benton Drive
Vancouver, Wa 98662

Description of Land to be Classified: 304.8 acres in Sec. 10-3-10 Deed Ref. 54-17

Assessor's Parcel No. 3-10-10-300

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 FOREST 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;

(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 Value of Land at Time of Removal	LESS	Classified Forest Land Value at Time of Removal	MULTIPLIED BY	Last Levy Rate Extended Against Land	MULTIPLIED BY	Number of Years in Classification (Not more than 10)	EQUALS	Compensating Tax

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.

IF 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: 509-427-5633 Ext. 44

Annette Hutcheson
Assessor

Stevenson, Washington 98648

NOTICE TO ASSESSOR

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 _____, 1975

Owner(s) or Contract Purchaser(s):

_____ _____

_____ _____

THIS NOTICE MUST BE RETURNED TO THE ASSESSOR ON OR BEFORE MARCH 31, 1975.

FORM REV 62 0019 (10/74)

Unofficial Copy