Chapter 294, Laws of 1971 1st Ex. Sess., section 14. (3) Unless the removal is reversed on appeal, commencing on January 1 of the year follwoing 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. Except as provided in subsection (5) of this section, a compensating tax shall be imposed which shall be due and payable to the county treasurer on or before April 30 of the following year. On, or before May 31 following such assessment date, the assessor shall compute the amount of such compensating tax and mail notice to the owner of the amount thereof and the date on which payment is due. The amount of such compensating tax shall be equal to:

- (A) THE DIFFERENCE BETWEEN THE AMOUNT OF TAX LAST LEVIED ON SUCH LAND AS FOREST LAND AND AN AMOUNT EQUAL TO THE NEW ASSESSED VALUATION OF SUCH LAND MULTIPLIED BY THE MILLAGE RATE OF THE LAST LEVY EXTENDED AGAINST SUCH LAND, MULTIPLIED BY
- (B) A NUMBER, IN NO EVENT GREATER THAN TEN, EQUAL TO THE NUMBER OF YEARS FOR WHICH SUCH LAND WAS DESIGNATES AS FOREST LAND. $^{\rm T}$

AFFIRMATION

AS OWNER(S) OF THE ABOVE-DESCRIBED LAND, I (WE) INDICATE BY MY (OUR) SIGNATURE(S) BELOW THAT I (WE) ARE AWARE OF THE POTENTIAL TAX LIABILITY INVOLVED WHEN THE LAND CEASES TO BE DESIGNATED AS FOREST LAND.

I (WE) ALSO DECLARE UNDER THE PENALTIES FOR FALSE SWEARING THAT THIS APPLICATION AND ANY ACCOMPANYING PAPERS HAVE BEEN EXAMINED BY ME (US) AND TO THE BEST OF MY (OUR) KNOWLEDGE IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT.

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