

Clatsop COUNTY ASSESSOR  
ASSESSOR'S CLASSIFICATION OF FOREST LAND  
Sec. 5, RCW Chapter 187, Laws of 1974 1st Ex. Sess.

BOOK F PAGE 77

80057



OWNER: Joseph St. Martin, Asst.

ADDRESS: 19340 NW Melrose Dr.

Portland, Ore 97005

Description of Land to be Classified: 80 acres in sec 21 Twp 3 Range 2509-Probate  
SW-NE and NW-SE of Sec 21

Assessor's Parcel No. 3-8-21-300-15

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
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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: 442-3433

Annette Hutcherson  
Assessor

Stevenson, Washington 98642

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.

No. 974733

## RECEIPT FOR CERTIFIED MAIL—30¢ (plus postage)

SENT TO <u>JOSEPH S. MARTIN, ATTY</u>		POSTMARK OR DATE 
STREET AND NO. <u>19340 NW MELROSE DR</u>		
P.O., STATE AND ZIP CODE <u>PORTLAND, OR 97005</u>		
OPTIONAL SERVICES FOR ADDITIONAL FEES		
RETURN RECEIPT SERVICES	1. Shows to whom and date delivered ..... 15¢ With delivery to addressee only ..... 65¢	
	2. Shows to whom, date and where delivered .. 35¢ With delivery to addressee only ..... 85¢	
	DELIVER TO ADDRESSEE ONLY ..... 50¢	
SPECIAL DELIVERY (extra fee required) .....		

PS Form 3800  
Apr. 1971NO INSURANCE COVERAGE PROVIDED—  
NOT FOR INTERNATIONAL MAIL

(See other side)

GPO : 1974 O - 551-454