

89304

## APPLICATION FOR DESIGNATION OF FOREST LAND

BOOK 4 PAGE 343

For the following description (minimum of 20 contiguous acres)  
to be assessed as provided by Chapter 187, Laws of 1974, 1st Ex. Sess.

Filed with the SKAMANIA County Assessor

Tax Code <u>136</u>	THIS SPACE FOR ASSESSOR'S USE ONLY
Account Numbers <u>3-7-4801</u>	A. Application received <u>8-17</u> , 1979 Application approved <u>8-20</u> , 1979
Applicant(s) Name and Address  <u>WILHELM BIRKENFELD TRUST</u> <u>% EMMY G BIRKENFELD</u> <u>CARSON, WASHINGTON 98610</u>	B. Application denied: <input type="checkbox"/> all land applied for <input type="checkbox"/> part of land applied for Notice to owner mailed _____, 19__  C. Land removed from designation because: <input type="checkbox"/> owner's request <input type="checkbox"/> by assessor <input type="checkbox"/> no application <input type="checkbox"/> exempt owner by new owner Notice of removal mailed to owner _____, 19__

1. Legal description of property applied for: SE 1/4 SE 1/4  
Sec 34 Twp 3N Rge 7EWN
2. Are you applying for all the land described by the above Assessor's Account Number(s)?  
☒ Yes ☐ No. If not, show the area applied for in the sketch on back of this form.
3. The date or dates of acquisition of such land: JULY 27, 1979
4. A brief description of the timber on such land, or if the timber has been harvested, the owner's plan for restocking: Scattered young growth
5. Is there a forest management plan for such land? ☐ Yes ☒ No. If so, the nature and extent of implementation of such plan: \_\_\_\_\_
6. Give a summary of past, current and continuing activity of the applicant in growing and harvesting timber: Applicant is successor in interest to Carson Timber Company which was engaged in the timber business in Skamania County and was dissolved in 1976
7. Is such land used for grazing domestic animals? ☐ Yes ☒ No. With your permission? ☐ Yes ☒ No  
If yes, list kinds of animals, number of head \_\_\_\_\_
8. Has such land been subdivided or a plat filed with respect thereto? ☐ Yes ☒ No
9. Are such land and the applicant in compliance with the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 R.C.W. or any applicable regulations thereunder? ☒ Yes ☐ No. If not, please explain: \_\_\_\_\_
10. Is all of the above described land subject to a fire (forest) patrol assessment pursuant to RCW 76.04.360? ☒ Yes ☐ No. State reason if no: \_\_\_\_\_
11. Is the above described land or any part of it subject to a lease, option or other rights which permit it to be used for any purpose other than the growing and harvesting of timber? (exclude coal and mineral rights) ☐ Yes ☒ No. If yes, give details of the lease, option or other rights: \_\_\_\_\_
12. This application was ☒ delivered ☐ mailed to SKAMANIA County Assessor on Aug. 17, 1979

89304

COUNTY OF SKAMANIA

I HEREBY CERTIFY THAT THE WITHIN  
INSTRUMENT OF WRITING FILED BY \_\_\_\_\_

Assessor  
OF Skamania Co.

AT 10:30 PM Aug 27, 1979

THIS INSTRUMENT IS FILED IN BOOK 4

IN Assessor AT PAGE 343

RECORDS OF SKAMANIA COUNTY, WASH.

By John  
COUNTY AUDITOR

MAILED

RECORDED

INDEXED

FILED



## COMPENSATING TAX LIABILITY AND RATE

Upon removal of designation as forest land a compensating tax shall be imposed which shall be due and payable to the county treasurer on or before April 30th of the year following, computation and notice to the property owner of the tax.

The amount of compensating tax payment shall be equal to the difference between the amount of tax last levied on such land as designated forest land and an amount equal to the new assessed valuation of such land multiplied by the dollar rate that was last levied against such land, multiplied by a number of years equal to the number of years that the land was designated as forest land, but in no event greater than ten years.

Removal of designated forest land by the assessor can occur for any of the following reasons: (a) Receipt of notice from the owner to remove such designations; (b) Passage of sixty days following the sale or transfer of such land to a new owner without receipt of an application pursuant to RCW 84.33.130 from the new owner; (c) Sale or transfer to an ownership making such land exempt from ad valorem taxation; (d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that (i) such land is no longer primarily devoted to and used for growing and harvesting timber, (ii) such owner has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 RCW or any applicable regulations thereunder, or (iii) restocking has not occurred to the extent or within the time specified in the application for designation of such land. Removal of designation upon occurrence of any of subsections (a) through (c) above shall apply only to the land affected, and upon occurrence of subsection (d) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber, without regard to other land that may have been included in the same application and approved for designation.

If the determination by the assessor is that the land shall no longer be designated as forest land, the assessor, within thirty days after the land has been removed from designation of forest land, shall notify the owner in writing setting forth the reason for such removal. The owner may appeal such removal of the County Board of Equalization.

The compensating tax shall not be imposed if the removal of designation results solely from: (a) Transfer to a government entity in exchange for other forest land located within the State; (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power; (c) Sale or transfer of land within two years after the death of the owner of at least fifty percent interest in such land.

NOTE: This application for designation shall be for 20 or more acres of forest land in contiguous ownership, or 20 or more acres in contiguous ownership including other forest land not in this application. Upon request the assessor shall afford the applicant an opportunity to be heard on this application.

## AFFIRMATION

As owner of the above described land, I declare by my signature below that I am aware of the potential tax liability involved when the land ceases to be designated as forest land. I also declare under the penalties of perjury that this application and any accompanying papers have been examined by me and to the best of my knowledge is a true, correct and complete statement.

Date August 17, 1974

Applicant Ernst G. Binkley

Date

Applicant TRUSTEE

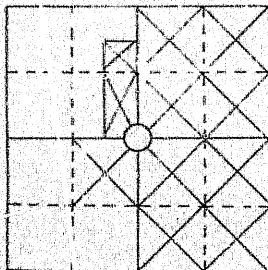
Scale 1" = 1000'

Sketch location of land applied for

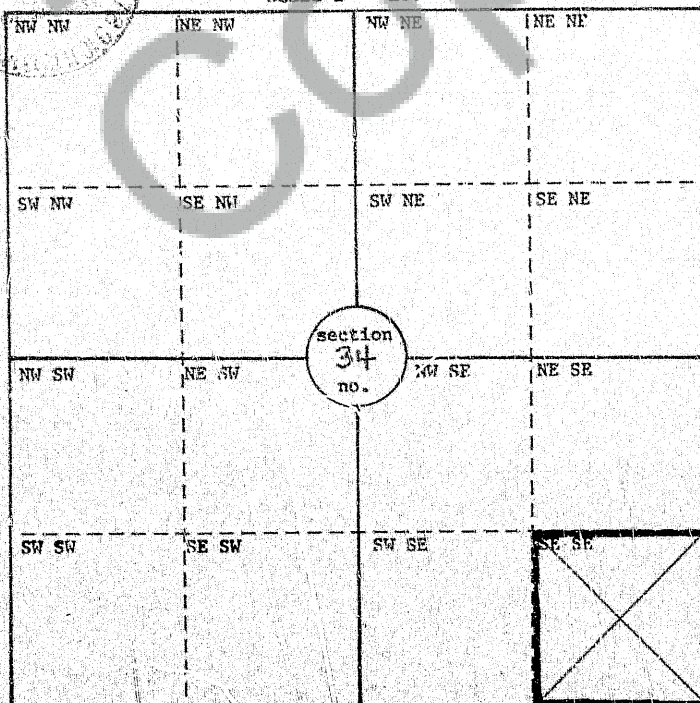
Section 34

Township 3 N.

Range 7 EWM



Total acres applied for 40





89304

## APPLICATION FOR DESIGNATION OF FOREST LAND

BOOK 1 PAGE 343

For the following description (minimum of 20 contiguous acres)  
to be assessed as provided by Chapter 187, Laws of 1974, 1st Ex. Sess.

Filed with the SKAMANIA County Assessor

Tax Code <u>136</u>	THIS SPACE FOR ASSESSOR'S USE ONLY
Account Numbers <u>3-7-4801</u>	A. Application received <u>8-17</u> , 1979 Application approved <u>8-20</u> , 1979
Applicant(s) Name and Address  <u>WILHELM BIRKENFELD TRUST</u> <u>% EMMY G BIRKENFELD</u> <u>CARSON, WASHINGTON 98610</u>	B. Application denied: <input type="checkbox"/> all land applied for <input type="checkbox"/> part of land applied for Notice to owner mailed _____, 19____  C. Land removed from designation because: <input type="checkbox"/> owner's request <input type="checkbox"/> by assessor <input type="checkbox"/> no application <input type="checkbox"/> exempt owner by new owner Notice of removal mailed to owner _____, 19____

- Legal description of property applied for: SE 1/4 SE 1/4  
Sec 34 Twp 3N Rge 7EWM
- Are you applying for all the land described by the above Assessor's Account Number(s)?  
☒ Yes ☐ No. If not, show the area applied for in the sketch on back of this form.
- The date or dates of acquisition of such land: JULY 27, 1979
- A brief description of the timber on such land, or if the timber has been harvested, the owner's plan for restocking: Scattered mixed growth
- Is there a forest management plan for such land? ☐ Yes ☒ No. If so, the nature and extent of implementation of such plan: \_\_\_\_\_
- Give a summary of past, current and continuing activity of the applicant in growing and harvesting timber: Applicant is successor in interest to Carson Lumber Company which was engaged in the timber business in Skamania County since 1941 until its dissolution in 1976
- Is such land used for grazing domestic animals? ☐ Yes ☒ No. With your permission? ☐ Yes ☐ No  
If yes, list kinds of animals, number of head \_\_\_\_\_
- Has such land been subdivided or a plat filed with respect thereto? ☐ Yes ☒ No
- Are such land and the applicant in compliance with the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 R.C.W. or any applicable regulations thereunder? ☒ Yes ☐ No. If not, please explain: \_\_\_\_\_
- Is all of the above described land subject to a fire (forest) patrol assessment pursuant to RCW 76.04.360? ☒ Yes ☐ No. State reason if no: \_\_\_\_\_
- Is the above described land or any part of it subject to a lease, option or other rights which permit it to be used for any purpose other than the growing and harvesting of timber? (exclude coal and mineral rights) ☐ Yes ☒ No. If yes, give details of the lease, option or other rights: \_\_\_\_\_
- This application was ☒ delivered ☐ mailed to SKAMANIA County Assessor on Aug. 17, 1979

89304

COUNTY OF SKAMANIA

I HEREBY CERTIFY THAT THE WITHIN  
INSTRUMENT OF WRITING FILED BY \_\_\_\_\_

Assessor  
OF Skamania Co.  
AT 10:30 PM Aug 27 1979  
WAS RECORDED IN BOOK 1  
OF Series AT PAGE 343  
BOOKS OF SKAMANIA COUNTY, WASH.

By 10/28/79  
COUNTY AUDITOR  
Washington

MAILED  
COMPALED  
RECORDED  
INDEXED BY  
REGISTERED



## COMPENSATING TAX LIABILITY AND RATE

Upon removal of designation as forest land a compensating tax shall be imposed which shall be due and payable to the county treasurer on or before April 30th of the year following computation and notice to the property owner of the tax.

The amount of compensating tax payment shall be equal to the difference between the amount of tax last levied on such land as designated forest land and an amount equal to the new assessed valuation of such land multiplied by the dollar rate that was last levied against such land, multiplied by a number of years equal to the number of years that the land was designated as forest land, but in no event greater than ten years.

Removal of designated forest land by the assessor can occur for any of the following reasons: (a) Receipt of notice from the owner to remove such designations; (b) Passage of sixty days following the sale or transfer of such land to a new owner without receipt of an application pursuant to RCW 84.33.130 from the new owner; (c) Sale or transfer to an owner making such land exempt from ad valorem taxation; (d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that (i) such land is no longer primarily devoted to and used for growing and harvesting timber, (ii) such owner has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 RCW or any applicable regulations thereunder, or (iii) restocking has not occurred to the extent or within the time specified in the application for designation of such land. Removal of designation upon occurrence of any of subsections (a) through (c) above shall apply only to the land affected, and upon occurrence of subsection (d) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber, without regard to other land that may have been included in the same application and approved for designation.

If the determination by the assessor is that the land shall no longer be designated as forest land, the assessor, within thirty days after the land has been removed from designation of forest land, shall notify the owner in writing setting forth the reason for such removal. The owner may appeal such removal of the County Board of Equalization.

The compensating tax shall not be imposed if the removal of designation results solely from: (a) Transfer to a government entity in exchange for other forest land located within the State; (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power; (c) Sale or transfer of land within two years after the death of the owner of at least fifty percent interest in such land.

NOTE: This application for designation shall be for 20 or more acres of forest land in contiguous ownership, or 20 or more acres in contiguous ownership including other forest land not in this application. Upon request the assessor shall afford the applicant an opportunity to be heard on this application.

## AFFIRMATION

As owner(s) of the above described land, I indicate by my signature below that I am aware of the potential tax liability involved when the land ceases to be designated as forest land. I also declare under the penalties of perjury that this application and any accompanying papers have been examined by me and to the best of my knowledge is a true, correct and complete statement.

Date August 17, 1979

Applicant WILHELM BIRKENFELD TRUST  
Emmy G. Birkenfeld

Date \_\_\_\_\_

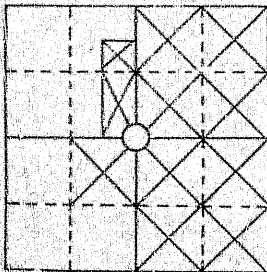
Applicant \_\_\_\_\_  
TRUSTEE

Sketch location of  
land applied for

Section 34

Township 3N

Range 7EWM



Total acres  
applied for 40

Scale 1" = 1000'

