

96635

COUNTY OF SKAMANIA, SS.
HEREBY CERTIFY THAT THE WITHIN

STRUMENT OF WRITING FILED BY

Carroll J. Kelly
Stevenson

4:05 PM 11-1-1983

IN BOOK 5

AT PAGE 829

OF SKAMANIA COUNTY, WASH.

Chris M. Olsen
COUNTY AUDITOR*E. Maynard*

96635

COUNTY ASSESSOR'S NOTICE OF REMOVAL OF

- ☒ CLASSIFIED FOREST LAND
☐ DESIGNATED FOREST LAND

AND STATEMENT OF COMPENSATING TAX

RCW 84.33.120, 130, 140

To: GARY A + JUDITH HEGGEWALD
STEVENSON, WA 98648

PARTIAL

AUDITOR'S RECORDING NUMBER

BOOK G PAGE 829



TREASURER'S OFFICE

PAID

NOV 1 1983

WILMA J. CHAMBERLAIN, TREAS.

You are hereby notified that the following property 4.5 ACRES CONTAINED IN
TAX LOT 3-8-8-200-06 COVERED BY LIEN RECORDED
IN BOOK E AT PAGE 978

which has previously been ☒ classified as forest land under RCW 84.33.120, or ☐ designated as forest land under RCW 84.33.140, has been removed from classification or designation as of 2/1/82 because the land no longer meets the definition and/or provisions of forest land as follows HAS BEEN SUBDIVIDED

You are hereby notified that a compensating tax has been assessed against the land removed from classification or designation as forest land. This removal shall be effective for the assessment year beginning January 1, 1982. 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 or transfer of land within two years after death of owner owning at least fifty percent (50%) interest in the land.

The compensating tax for removal of the land is based upon the following procedure:

True and Fair Value of Land at Time of Removal	LESS	Classified or Designated Forest Land Value at Time of Removal	MULTI-PLIED BY	Last Levy Rate Extended Against Land	MULTI-PLIED BY	Years*	EQUALS	Compensating Tax
\$ <u>8,000</u>	-	\$ <u>392</u>	X	\$ <u>7.5812</u> / M	X	<u>7</u>	=	\$ <u>930</u>
Recording Fee +								\$ <u>4</u>
Total Tax Due =								\$ <u>934</u>

* Number of years in designation : to exceed 10 years
and classified not to be asses : prior to 1975

Date notice sent to: Property Owner 2/1/82 Treasurer 2/1/82

County Assessor Linda L. Lethlean Date 2/1/82

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REMOVAL OF CLASSIFIED AND DESIGNATED FOREST LANDS
CHAPTER 84.33 RCW

Land that has been classified or designated as forest land shall continue to be valued and assessed as forest land until removal of classification or designation by the assessor only upon the occurrence of one of the following items: (a) notice from the owner to remove the land from classification or designation as forest land; (b) sale or transfer to an ownership that is exempted from ad valorem taxation; (c) determination by the assessor, after giving the owner written notice and an opportunity to be heard, that, because of action taken by the owner, the land is no longer primarily devoted to and used for growing and harvesting timber; (d) classified forest land that the assessor has determined that a high and better use exists than growing and harvesting timber after giving the owner written notice and an opportunity to be heard; (e) 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, or (iii) restocking has not occurred to the extent or within the time specified in the application for designation of such land; or, (f) sale or transfer of all or a portion of the forest land to a new owner, unless the new owner has signed a notice of continuance for forest land classification or designation. This notice shall be attached to the real estate tax affidavit. The County Auditor shall not accept an instrument of conveyance of classified or designated forest land for filing or recording unless the new owner has signed the notice of continuance or the compensating tax has been paid. If the notice is not signed by the new owner, a compensating tax shall become due and payable to the County Treasurer by the seller or transferor within thirty days of the sale or transfer. The seller, transferor or new owner may appeal the new assessed valuation to the County Board of Equalization.

The assessor shall remove classification pursuant to (c) or (d) above prior to September 30 of the year prior to the assessment year for which termination of classification is to be effective. Removal of classification as forest land upon occurrence of (a), (b), (d) or (f) above shall apply only to the land affected, and upon occurrence of (c) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber. Any remaining classified and/or designated forest land shall meet the necessary definitions of forest land pursuant to RCW 84.33.100.

Within thirty days after removal of classification or designation of forest land, the assessor shall notify the owner in writing, setting forth the reasons for such removal. The seller, transferor or owner may appeal such removal to the County Board of Equalization.

VALUATION AND ASSESSMENT OF LAND
REMOVED FROM CLASSIFICATION AND/OR DESIGNATION

Commencing on January 1 of the year following 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.