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When Recorded Return to:

Skamania County Assessor's Office Gary H. Martin, Assessor P O Box 790 Stevenson, WA 98648 NOTICE OF CLASSIFIED OR DESIGNATED FOREST LAND

- CANDESTONATED FOREST LAND
Grantor(s) BROUGHTON LUMBER COMPANY
Grantee(s) SKAMANIA COUNTY
Legal Description That portion of Land in Northeast & of the Southeast & lying East of the Oklahoma County Road and West of the Little White
Salmon River between the North Boundary of the Southeast 1 of the Southeast
and tax lot 1201 Township 4 North, Range 9 E.W.M, Section 35
Assessor's Property Tax Parcel or Account Number 04 09 00 0 1200 00
Reference Numbers of Documents Assigned or Released Additional acreage added to lien Book F/Page 146 BROUGHTON LUMBER COMPANY
(Owner's Name)
92 OFFICE ROAD (Street Address) UNDERWOOD, WA 98651
(City, State, Zip)
You are hereby notified that the above described land has been approved for 🗵 classified land under RCW 84.33.120, or 🗌 designated land under RCW 84.33.130 and 140. (See definition of "Forest Land", "Classified Land" and "Designated Land" on back of form.)

Upon removal from classified or designated forest land, a compensating tax shall be imposed upon the land based on the following procedure:

- 1. The classified forest land value at the time of removal is subtracted from the true and fair value of land at the time of removal.
- 2. The result is multiplied by the last levy rate extended against the land.
- 3. This result is multiplied by the number of years in classification or designation (not to exceed 10).
- 4. The total tax due is equal to the compensating tax plus a recording fee.

REV 62 0048-1 (01-06-97)

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FOREST LAND is synonymous with timberland and means all lands in any contiguous ownership of 20 or more acres, which is primarily devoted to and used for growing and harvesting timber and means land only.

CLASSIFIED FOREST LAND is land of which the highest and best use is the growing and harvesting of timber.

DESIGNATED FOREST LAND is land which is primarily devoted to and used for growing and harvesting timber, but it's value for other purposes may be greater than it's value for use as forest land.

COMPENSATING TAX is not imposed if the removal of designation resulted solely from:

- 1. Transfer to a government entity in exchange for other forest land located within the state;
- 2. 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; or
- 3. A donation of fee title, development rights or the right to harvest timber to a government agency or qualified organization, or sale or transfer of fee title to a governmental entity or nonprofit nature conservancy corporation, exclusively for the protection and conservation of lands recommended for State Natural Area Preserve purposes by the Natural Heritage Council. When the land is no longer used for these purposes, the compensating tax will be imposed upon the current owner.
- 4. The sale or transfer of fee title to the Parks and Recreation Commission for park and recreation purposes.

Within 30 days of this Notice of Removal, the land owner may apply for classification as Open Space Land, Farm and Agricultural Land or Timber Land. No compensating tax would be due until the application is denied, or, if approved, the property is later removed from Open Space under RCW 84.34.108.

## Notice of Landowner Not Desiring Forest Land to be Classified If you do not wish 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, 19 97 As owner(s) of the land described in this notice, I (we) hereby indicate by signature that I (we) do not wish to have this land classified as forest land by the Assessor. Owner(s) or Contract Purchaser(s) Signature(s) and Date: (Signature) (Date) Date of Notice 02/24/1997 Assessor County SKAMANIA

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REV 62 0048-2 (01-06-97)