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BOOK 226 PAGE 614

FILED IN RECORD
SKAMANIA COUNTY WASH
BY Skema. Assessor

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

JUL 17 1 18 PM '02

J. MICHAEL GARVISON
AUDITORSKAMANIA COUNTY
TREASURER'S OFFICE

PAID

JUL 12 2002

Sandra J. J.
TreasurerNOTICE OF REMOVAL OF DESIGNATED FOREST LAND
AND COMPENSATING TAX CALCULATION
Chapter 84.33 RCW

SKAMANIA COUNTY

Grantor(s) Skamania County

Grantee(s) Tucker, Thomas & Corrine & Daniel C. Huntington

Legal Description A portion of the NW 1/4 - SE 1/4 - NW 1/4 and a portion of the NW 1/4 - SW 1/4 - NE 1/4 of Section 4, Township 1N, Range 5E (16.2 acres ±)

Assessor's Property Tax Parcel or Account Number 01-05-04-0-0-0800-00

Reference Numbers of documents Assigned or Released Book E Page 726

You are hereby notified that the above described property has been removed from designated forest land as of _____ The land no longer meets the definition and/or provisions of designated forest land for the following reason(s):
RCW 84.33.100 (1) "Forest Land" is synonymous with timber land and means all land in any contiguous ownership of twenty or more acres which is primarily devoted to an used for growing and harvesting timber and means the land only.

The compensating tax is due and payable to the County Treasurer 30 days from the date of this notice. If unpaid by this date, the compensating tax shall be come a lien on the land and interest on this amount will begin to accrue. The county may begin foreclosure proceedings as provided in RCW 84.64.050 if the compensating tax and interest remain unpaid.

You may apply to have the land reclassified as either Open Space Land, Farm and Agricultural Land or Timber Land under chapter 84.34 RCW. If an application for reclassification is received within 30 days of this notice, no compensating tax is due until the application is denied, or, if approved, the property is later removed from classification under chapter 84.34 RCW in accordance with RCW 84.34.108.

Date of Notice: September 5, 2001Total Compensating
Tax Due:

\$ 7,717.30

Date Payment Due: October 5, 2001County Assessor: Sandy H. Martin
REV 620047-1 (07-22-2001) (2001) 02-Not-Rev-Des FL-Comp Tax Cal)

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 organization listed in RCW 84.34.210 and 64.04.30 for the purposes stated in those sections. When land is no longer used for these purposes, compensating tax will be imposed upon the current owner.
- 4) The sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the Natural Heritage Council and Natural Heritage Plan as defined in chapter 79.70 RCW. When land is no longer used for these purposes, compensating tax will be imposed upon the current owner.
- 5) The sale or transfer of fee title to the Parks and Recreation Commission for park and recreation purposes;
- 6) Official action by an agency of the State of Washington or by the county or city where the land is located that disallows the present use of such land;
- 7) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
- 8) The creation, sale, or transfer of fee interest or a conservation easement for the riparian open space program under RCW 76.09.040;
- 9) The sale or transfer within two years after the death of an owner with at least fifty percent interest in the land if the land has been continuously assessed and valued as classified or designated under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993;
- 10) The sale or transfer of forest land between July 22, 2001 and July 22, 2003, if:
 - a. The previous owner of the land died after January 1, 1991;
 - b. The deceased owner had at least fifty percent interest in the land; and
 - c. The land was classified or designated as forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW continuously since 1993.

COMPENSATING TAX STATEMENT

Parcel Number: 01-05-04-0-0-0800-00 Date of Removal: September 4, 2001

1. Calculation of Current Year's Taxes to Date of Removal

| | | 247 | | 365 | | 68 | |
|----|---|--|-----------|---------------------|------------------|---------------------------------------|-----------|
| | | No. of days designated as Forest Land in the year of removal | | No. of days in year | | Proration Factor (to items 1a and 1b) | |
| a. | \$ 56,700 | X | 14.29524 | X | \$ 810.54 | = | \$ 551.17 |
| | Market Value | | Levy Rate | | Proration Factor | | |
| b. | \$ 2,785 | X | 14.29524 | X | \$ 39.81 | = | \$ 27.07 |
| | Forest Land Value | | Levy Rate | | Proration Factor | | |
| c. | Total amount of compensating tax for current year (subtract 1b from 1a) | | | | | = | \$ 524.10 |

2. Calculation of Prior Year's Compensating Tax.

| Market Value (Jan 1 of year removed) | Less | Forest Land Value at Time of Removal | Multiplied By | Last Levy Rate Extended Against Land | Multiplied By | Years* | Equals | Compensating Tax |
|---|------|--|------------------|--|------------------|--------|--------|------------------|
| \$ 56,700. | - | \$ 2,785. | X | 14.29524 | X | 9 | = | \$ 6,936.57 |
| Recording Fee | | | | | | | | \$ 10.00 |
| Total Amount Prior Year's Compensating Tax | | | | | | | | \$ 6,946.57 |

* Number of years in classification or designation,
not to exceed 9.

3. Calculation of Prior Year's Compensating Tax (Total amounts for items 1 & 2). = \$7,470.67

Calculation of Tax for Remainder of Current Year.

| | | | | | | |
|----|---|---|--------------------------|---------------------|-------------------------------|------------------|
| | <u>118</u> | | | <u>365</u> | | <u>32</u> |
| | No. of days remaining after removal | ÷ | | No. of days in year | = | Proration Factor |
| a. | \$ 56,700 Market Value | X | \$ 14.29524 Levy Rate | X | \$ 810.54 Proration Factor | = \$ 259.37 |
| b. | \$ 2,785 Forest Land Value | X | \$ 14.29524 Levy Rate | X | \$ 39.80 Proration Factor | = \$ 12.74 |
| c. | Total amount of compensating tax for current year (subtract 4b from 4a) | | | | | = \$ 246.63 |

To inquire about the availability of this notice in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users please call (800) 451-7985.