

149249

BOOK 245 PAGE 29

When Recorded Return to:

Skamania County Assessor  
P O Box 790  
Stevenson, WA 98648FILED  
SKAMANIA COUNTY  
JUN 27 2 00 PM '03  
Amosie  
J. MICHAEL AMOSIENOTICE OF REMOVAL OF DESIGNATED FOREST LAND  
AND COMPENSATING TAX CALCULATION  
Chapter 84.33 RCW  
SKAMANIA COUNTYGrantor(s) SKAMANIA COUNTY  
Grantee(s) PHILLIPS, GARY W  
Legal Description: 34.21 Acres being a portion of the SE 1/4 of Section 36, East of Bergen  
Road and North of SR 14 in Township 3N Range 8EAssessor's Property Tax Parcel or Account Number 03-08-36-0-0-0600-00Reference Numbers of Documents Assigned or Released Bk F / Pg 47Name of Owner(s) (at time of original lien) Simpson, Althea MRecording Date of Original Lien 1975You are hereby notified that the above described property has been removed from designated forest land as of June 3, 2003. The land no longer meets the definition and/or provisions of designated forest land for the following reason(s):RCW 84.33.120 (b) Sale or transfer to an ownership making such land exempt from  
ad valorem taxation. (i.e., county, state or federal)

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 become 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: June 3, 2003Total Compensating  
Tax Due:\$ 5,669.80

Date Payment Due:

July 3, 2003 or  
Before Sale is RecordedCounty Assessor or  
Administrative AssistantGary H. Amosie

REV 62 0047-1 (7-22-01) (2003-Not Remov Desig Tax Cal)



## REMOVAL FROM DESIGNATED FOREST LAND COMPENSATING TAX

The county assessor will remove land from designated forest land when any of the following occur:

1. Receipt of a notice from the land owner to remove it from designation;
2. Sale or transfer to an ownership making the land exempt from property taxation;
3. Sale or transfer of all or a portion of such land to a new owner, unless the new owner has signed a Notice of Continuance for designated forest land on the Real Estate Excise Tax Affidavit or the new owner is an heir or devisee of a deceased owner;
4. Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that:
  - a. The land is no longer primarily devoted to and used for growing and harvesting timber;
  - b. The land owner has failed to comply with a final administrative or judicial order regarding a violation of the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or;
  - c. Restocking has not occurred to the extent or within the time frame specified in the application for designation as forest land.

Removal of designation applies only to the land affected, and any remaining forest land must meet the definition of forest land under RCW 84.33.035 to continue as designated forest land. Within 30 days after removal of designated forest land, the assessor shall send the owner a written notice, setting forth the reasons for the removal.

## COMPENSATING TAX

(RCW 84.33.140)

Compensating tax recaptures taxes that would have been paid on the land if it had been assessed and taxed at its true and fair value instead of the forest land value. The assessor uses the current year's levy rate, the last assessed forest land value, and the true and fair value as of January 1<sup>st</sup> of the year of removal from designation to calculate the compensating tax for the land being removed. The compensating tax due is the difference between the amount of taxes assessed at forest land value on the land being removed and the taxes that would have been paid at true and fair value for the period of time the land was so classified or designated as forest land, up to a maximum of nine years, plus an amount using the same calculation for the current year, up to the date of removal. The assessor will also calculate for collection, the prorated taxes for the current tax year from the time of removal to the end of the year in the year of removal at true and fair value.

## APPEAL

An appeal of the removal of designation or new assessed valuation must be filed with the County Board of Equalization on or before July 1 in the year of removal or within 30 days (or 60 days if the county legislative authority has extended the deadline) of the Notice of Removal or Change of Value Notice, whichever is later.

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BOOK 245 PAGE 32

2. Calculation of Prior Year's Compensating Tax.

Market Value (Jan 1 of year removed)	As	Forest Land Value at Time of Removal	Multiplied By	Last Levy Rate Extended Against Land	Multiplied By	Years *	Equal	Compensating Tax
\$ 68,420	--	\$ 34	X	8.25867	X	9	=	\$ 5,083.02
Recording Fee								\$ 22.00
Total Amount of Prior Year's Compensating Tax								\$ 5,105.02

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

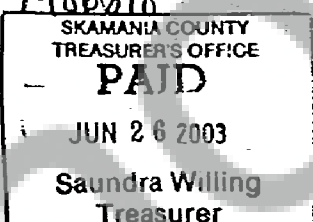
3. Calculation of Prior Year's Compensating Tax (Total amounts for items 1 & 2). = \$ 5,342.23

4. Calculation of Tax for Remainder of Current Year.

211		÷	365	=	.58
No. of days remaining after removal			No. of days in year		Proration Factor
a.	\$ 68,420	X	8.25867	=	\$ 565.06
	Market Value		Levy Rate		
b.	\$ 634	X	8.25867	=	\$ .28
	Forest Land Value		Levy Rate		
c.	Total amount of compensating tax for current year (subtract 4b from 4a)				= \$ 327.57

Tax Rec # 4326

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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.

REV 62 0047-4 (7-22-03)