

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

**NOTICE OF REMOVAL OF DESIGNATED FOREST LAND
AND COMPENSATING TAX CALCULATION**
Chapter 84.33 RCW
SKAMANIA COUNTY

Grantor(s) SKAMANIA COUNTY
Grantee(s) BROUGHTON LUMBER COMPANY
Legal Description: 3.01 Acres in the NW¼ of Section 1 and the NE¼ of Section 2
Township 3N, Range 9E

Assessor's Property Tax Parcel or Account Number Part of 03-09-00-0-0-0100-00
Reference Numbers of Documents Assigned or Released Bk 114/Pg881
Name of Owner(s) (at time of original lien) Broughton Lumber Company
Recording Date of Original Lien December 16th, 1987

You are hereby notified that the above described property has been removed from designated forest land as of March 30th, 2004. The land no longer meets the definition and/or provisions of designated forest land for the following reason(s):

Owners Request

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: March 30, 2004
Total Compensating
Tax Due: \$ 336.78 Date Payment Due: April 30, 2004 or

County Assessor or
Administrative Assistant

Sharon D. Byrne

Before Deed is Recorded

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 1st 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.

00# 2004152598
Page 2 of 6

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;
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 64.04.130 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 within which 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 a 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 a 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 No: Part of 03-09-00-0-0-0100-00 Date of Removal: March 30, 2004

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

	<u>90</u>		<u>÷</u>	<u>366</u>	<u>=</u>	<u>.25</u>	
	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.	<u>\$4,515</u>	X	<u>7.61464</u>	<u>=</u>	<u>\$34.38</u>	X	<u>.25</u> = <u>\$ 8.60</u>
	Market Value		Levy Rate			Proration Factor	
b.	<u>\$421</u>	X	<u>7.61464</u>	<u>=</u>	<u>\$3.21</u>	X	<u>.25</u> = <u>\$.80</u>
	Forest Land Value		Levy Rate			Proration Factor	
c.	Total amount of compensating tax for current year (subtract 1b from 1a)						<u>\$ 7.80</u>

(Compensating Tax Statement continued next page)

2. Calculation of Prior Year's Compensating Tax.

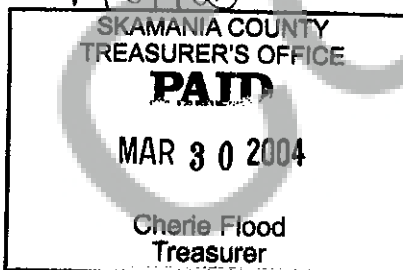
Market Value (Jan 1 of year removed)	Less:	Forest Land Value at Time of Removal	Multiplied By	Last Levy Rate Extended Against Land	Multiplied By	Years *	Equals	Compensating Tax
\$ 4,515	—	\$ 406	X	7.61464	X	9	=	\$ 281.61
Recording Fee								\$ 24.00
Total Amount of Prior Year's Compensating Tax								\$ 305.61

* 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). = \$ 313.41

4. Calculation of Tax for Remainder of Current Year.

<u>276</u>		÷	<u>366</u>	=	<u>.75</u>
No. of days remaining after removal			No. of days in year		Proration Factor
a.	<u>\$ 4,515</u>	X	<u>7.61464</u>	=	<u>\$ 34.38</u>
	Market Value		Levy Rate		
				X	<u>.75</u>
					Proration Factor
				=	<u>\$ 25.78</u>
b.	<u>\$ 421</u>	X	<u>7.61464</u>	=	<u>\$ 3.21</u>
	Forest Land Value		Levy Rate		
				X	<u>.75</u>
					Proration Factor
				=	<u>\$ 2.41</u>
c.	Total amount of compensating tax for current year (subtract 4b from 4a)				
					<u>\$ 23.37</u>



DOC # 2004152598
Page 4 of 6

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.

**PROPERTY OWNER'S REQUEST FOR REMOVAL
OF DESIGNATION AS FOREST LAND**

TO: SKAMANIA, COUNTY ASSESSOR

I hereby request removal of my land from Forest Land Designation in accordance with Chapter 84.33 R.C.W. The complete legal description is:

SEE ATTACHED

Parcel Number: 03-09-00-0-0-0100-00

This request for removal includes ☐ all ☒ part of the property originally Designated as forest land.

The land was designated as forestland on December 16, 1987 and the approved application was filed under County Auditors Record No. Book 114 / Page 881.

I declare that I am aware of the liability for removal from designation to the following extent:

1. Cost of filing the Request for Removal of the land with the County Auditor; and
2. Payment of Compensating Tax equal to the difference between the amount of the assessed valuation on such land as forest land and the amount of the new assessed valuation of the land, multiplied by the dollar rate of the last levy extended against the land, multiplied by the number of years (not to exceed 9 years -plus the current tax year) the land was assessed as forest land.

I understand that the Compensating Tax and applicable Interest becomes a lien on the land until fully satisfied.

3-24-04

(Date)

509-493-2155

(Telephone Number)

BROUGHTON LUMBER COMPANY

(Property Owner)

Att: Jason Spadaro

(Property Owner)

PO Box 266

(Address)

BINGEN, WA 98605

(City, State, Zip Code)

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.

FORM REV 62 0033 (2-88) (2003-OWNER'S-REQ REMOV)

LEGAL DESCRIPTION

4.10-acre Tract

Description of a portion of land situate in Skamania County, Washington, containing 4.10 acres more or less within the NW ¼ of Section 1 and the NE ¼ of Section 2, Township 3 North, Range 9 East, W.M., more particularly described as follows:

Starting at the northeast corner of intersection of the rights-of-way of Willard and Oklahoma Roads (county road numbers 30860 and 93087 respectively) which is the point of beginning and the southwest corner of this tract; thence along the east right-of-way line of Oklahoma Road North 0d40'37" West a distance of 24.31 feet; thence continuing along the east line of said road right-of-way along a 680.01' radius curve left having a central angle of 5d13'31" a distance of 62.02 feet (long chord bearing North 3d17'23" West a distance of 61.99 feet; thence continuing North 5d54'08" West a distance of 50.74 feet; thence continuing South 84d05'52" West a distance of 10 feet; thence continuing North 5d54'08" West a distance of 305.62 feet; thence continuing along said road right of way North 05d29'58" West a distance of 102.57 feet to the northwest corner of said tract and a point coincident with the southeast corner of Lot 1 of the Plat of Willard as shown on the map thereof recorded June 27, 1988 in Book B of Plats at Pages 62 and 63, AF# 105360; thence leaving said right of way North 84d30'02" East a distance of 217.94 feet along the South line of said Lot 1 to the southeast corner of said Lot; thence North 84d30'02" East a distance of 62.08 feet to a point being coincident with the northeast corner of this tract and the west bank of Lava Creek; thence continuing along said creek's west bank through the following courses: South 38d 43'41" East, 25.49 feet; South 42d18'07" East, 62.23 feet; South 18d55'40" East, 81.87 feet; South 15d55'37" East, 53.28 feet to the intersection of the west bank of the Little White Salmon River; thence continuing along said river's west bank through the following courses: South 07d54'56" West, 91.70 feet; South 15d25'48" West, 107.40 feet; South 15d17'40" West, 113.35 feet; South 02d46'53" West, 56.50 feet; South 05d31'50" East, 56.48 feet to a point coincident with the north line of the right-of-way of Willard Road and the southeast corner of this tract; thence along said road right-of-way north line North 80d21'44" West a distance of 258.63 feet to the point of beginning.

[Calculated as 4.10 acres]