

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

Doc # 2004155770
Page 1 of 6
Date: 12/28/2004 04:32P
Filed by: SKAMANIA COUNTY ASSESSOR
Filed & Recorded in Official Records
of SKAMANIA COUNTY
J. MICHAEL GARVISON
AUDITOR
Fee: \$0.00

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

Grantor(s) SKAMANIA COUNTY
Grantee(s) ANGELO, ALBERT C & TED & LEWIS TRUSTEES
Legal Description: 22.7 ACRES -ROAD RIGHT-OF-WAY = 21.74 ACRES IN THE
SW¼ - NW¼ OF SECTION 3, TOWNSHIP 1N, RANGE 5E, NORTH OF SALMON
FALLS ROAD
Assessor's Property Tax Parcel or Account Number Part of 01-05-03-0-0-0400-00
Reference Numbers of Documents Assigned or Released Part of Bk E / Pg 722
Name of Owner(s) (at time of original lien) ANGELO, SAM & JULIA
Recording Date of Original Lien 1975
You are hereby notified that the above described property has been removed from designated forest
land as of 12/22/2004. The land no longer meets the definition and/or provisions of designated
forest land for the following reason(s):
RCW 84.33.120 (5) (a) Receipt of Notice from owner to remove such land from
Classification as forest land

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: 12/22/2004
Total Compensating
Tax Due: \$ 9,569.80 Date Payment Due: 1/21/2005
County Assessor or
Administrative Assistant Gary H. Martin

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.

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: 01-05-03-0-0-0400-00 Date of Removal: 12/22/2004

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

<u>357</u>		÷	<u>366</u>	=	<u>.98</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>\$76,090</u>	X	<u>13.04640</u>	=	<u>\$992.70</u>
	Market Value		Levy Rate		Proration Factor
b.	<u>\$2,922</u>	X	<u>13.04640</u>	=	<u>\$38.12</u>
	Forest Land Value		Levy Rate		Proration Factor
c.	Total amount of compensating tax for current year (subtract 1b from 1a)				<u>\$ 935.49</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
\$ 76,090	—	\$ 2,922	X	13.04640	X	9	=	\$ 8,591.22
Recording Fee								\$ 24.00
Total Amount of Prior Year's Compensating Tax								\$ 8,615.22

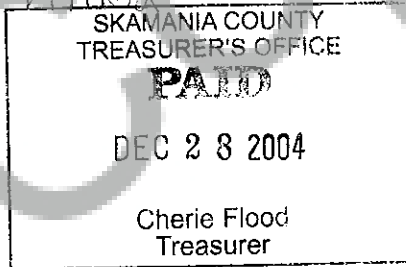
* Number of years in classification or designation,
not to exceed 9.

3. Calculation of Prior Year's Compensating Tax (Total amounts for items 1 & 2). = \$ 9,550.71

4. Calculation of Tax for Remainder of Current Year.

<u>9</u>		÷	<u>366</u>	=	<u>.02</u>
No. of days remaining after removal			No. of days in year		Proration Factor
a.	<u>\$ 76,090</u>	X	<u>13.04640</u>	=	<u>\$ 992.70</u>
	Market Value		Levy Rate		
b.	<u>\$ 2,922</u>	X	<u>13.04640</u>	=	<u>\$ 38.12</u>
	Forest Land Value		Levy Rate		
c.	Total amount of compensating tax for current year (subtract 4b from 4a)				= <u>\$ 19.09</u>

M94123-then
M94135
Tax Rec'd 9067
M94133



2004-0024155773

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.

LLS LAWSON

Land Services, Inc.

- Surveying
- Engineering
- Environmental
- Planning

113 South Parkway Avenue

Battle Ground, WA 98604

360-687-0500

Fax 360-687-0522

December 7, 2004

Description for Angelo Tract 4

BEGINNING at the Northeast corner of the Southwest one-quarter of the Northwest one-quarter of Section 3, Township 1 North, Range 5 East, Willamette Meridian;
THENCE South $01^{\circ}19'34''$ West, along the East line of said Southwest one-quarter, of the Northwest one-quarter, 885.39 feet to the centerline of Salmon Falls Road;
THENCE North $73^{\circ}27'35''$ West, 212.00 feet to a 500-foot radius curve to the left, the chord of which bears North $79^{\circ}58'18''$ West, 113.41 feet;
THENCE along said curve, 113.66 feet;
THENCE North $86^{\circ}29'01''$ West, along said centerline, 592.94 feet to a 130-foot radius curve to the right, the chord of which bears North $63^{\circ}43'52''$ West, 100.56 feet;
THENCE along said curve 103.25 feet;
THENCE North $40^{\circ}58'42''$ West, 56.18 feet to a 675-foot radius curve to the left, the chord of which bears North $51^{\circ}38'41''$ West, 249.87 feet;
THENCE along said curve, 251.32 feet;
THENCE North $62^{\circ}18'41''$ West, 45.58 feet to a 115-foot radius curve to the right, the chord of which bears North $32^{\circ}41'53''$ West, 113.65 feet;
THENCE along said curve, 118.88 feet;
THENCE North $03^{\circ}05'04''$ West, 37.53 feet to a 750-foot radius curve to the right, the chord of which bears North $00^{\circ}53'29''$ East, 104.00 feet;
THENCE along said curve 104.09 feet;
THENCE North $04^{\circ}52'02''$ East, 274.07 feet to the North line of the Southeast one-quarter, of the Northeast one-quarter, of Section 4;
THENCE leaving said centerline of Salmon Falls Road, South $88^{\circ}38'40''$ East, 11.91 feet to the said Northwest corner of the Southwest one-quarter, of the Northwest one-quarter, of Section 3;
THENCE South $89^{\circ}50'07''$ East, 1307.20 to the POINT OF BEGINNING.

Containing 22.7 acres, more or less.

Subject to county road Right-of-way.

\\004\lsbs\2004\12071\lg1 Tract 3.doc

Robert Angelo Construction

GENERAL CONTRACTOR

(360) 835-9731 • (360) 835-2959 FAX
33316 S.E. 34th STREET • WASHOUGAL, WA 98671

Robert Angelo
33316 SE 34th St.
Washougal, Washington 98671
Phone: 360-835-9731
FAX: 360-835-2959

Skamania County Assessors Office
Court House
PO Box 790
Stevenson, WA 98648

Attn: Sharon L. BoByne
Administrative Assistant/Chief Deputy

Subject: Removal of two parcels of property from their current land use on the Angelo Farm.

Dear Sharon,

We have enclosed maps and legal descriptions for two parcels of property located on the Angelo Farm, one on the S.E. corner of Mabee Mines and Salmon Falls Roads and one on the north side of Salmon Falls Road running east and west.

It is our request at this time that an estimate of cost be computed to remove these two parcels from their current land use classification.

Should you need any further information on the above request, please contact Robert Angelo at the above numbers.

Thank you in advance for your assistance in providing us with this information.

I am making this request on behalf of myself, my sister Mary Bailey and my two brothers Al Angelo and Ted Angelo, all of us now being a part of the Angelo Farm.

Sincerely,

Lewis Angelo

Lewis Angelo

Cc: Mary Bailey
Al Angelo
Ted Angelo