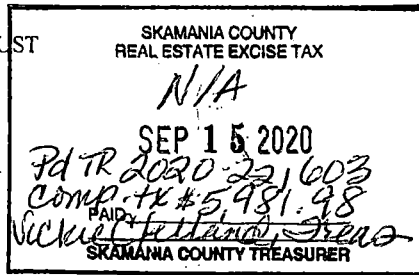


When recorded return to:

RAND, ENID DOLORIS, TRUSTEE
ENID DOLORIS RAND REVOCABLE LIVING TRUST
P O BOX 1195
HOOD RIVER OR, 97031



**Notice of Removal of Designated Forest Land
and Compensating Tax Calculation
Chapter 84.33 RCW
SKAMANIA County**

Grantor or County: SKAMANIA County Assessor
Grantee or Property Owner: RAND, ENID DOLORIS, TRUSTEE
Mailing Address: ENID DOLORIS RAND REVOCABLE LIVING TRUST P O BOX 1195
City: HOOD RIVER State: OR Zip: 97031
Property Address: _____
Legal description: LOT 1 OF THE ADAM RAND S/P#2019000692

Assessor's Parcel/Account Number: 02053300251200

Reference Numbers of Documents Assigned or Released _____

You are hereby notified that the above described property has been removed from designated forest land as of September 14, 2020. The land no longer meets the definition and/or provisions of designated forest land for the following reason(s):

No longer qualifies for Designated Forest Land per RCW 84.33

The compensating tax is due, it is payable to the county treasurer 30 days from the date of this notice. Any amount unpaid on its due date is considered delinquent. From the date of delinquency until paid, interest will be charged at the same rate applied by law to delinquent ad valorem property taxes. The county may begin foreclosure proceedings as provided in RCW 84.64.050 if the compensating tax and interest remain unpaid.

Is removal subject to compensating tax? ☒ Yes ☐ No

If yes, go to page two and complete the rest of the form. If no, complete questions 1-4 below.

1. Date of removal: _____
2. Calculate amount due in #2 (recording fee only) and #4 (calculation of tax for remainder of current year). _____
3. Reason for exception (see page 4 for exceptions) _____
4. Provide a brief explanation on why removal meets the exception listed in #3. _____

County Assessor or Deputy: Gabriel Spencer Date of Notice: 09/14/2020
Total Compensating Tax Due: \$ 5981.98 Payment Due Date: 10/15/2020
(See #3 on next page)

Assessors Use Only

If the parcel subject to this removal document is considered contiguous, as defined in RCW 84.33.035 (4), with other parcels having different ownerships, verify all remaining designated parcels with different ownerships are still:

☐ Adjoining

☐ Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

☐ Being managed as part of a single operation

Designated Forest Land Compensating Tax Statement

RCW 84.33.140(10)... The assessor shall revalue the land to be removed with reference to its true and fair value as of January 1 of the year of removal from designation. Both the assessed value before and after the removal of designation shall be listed. Taxes based on the value of the land as forest land shall be assessed and payable up until the date of removal and taxes based on the true and fair value of the land shall be assessed and payable from the date of removal from designation.

Parcel No: 02053300251200

Date of removal: September 15, 2020

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

$$\begin{array}{rclclcl} \frac{259}{\text{No. of days in DFL}} & \div & \frac{366}{\text{No. of days in year}} & = & \frac{0.7076503}{\text{Proration Factor (apply to 1a and 1b)}} \\ \\ \text{a. } \frac{50,000}{\text{True \& Fair Value (Jan 1 of year removed)}} & \times & \frac{12.3497030}{\text{Levy Rate per \$1,000 of AV}} & \div & \frac{1,000}{1,000} & \times & \frac{0.7076503}{\text{Proration Factor}} & = & 436.96 \\ \\ \text{b. } \frac{103}{\text{Forest Land Value}} & \times & \frac{12.3497030}{\text{Levy Rate per \$1,000 of AV}} & \div & \frac{1,000}{1,000} & \times & \frac{0.7076503}{\text{Proration Factor}} & = & 0.90 \end{array}$$

c. TOTAL amount of compensating tax for current year to date of removal (1a minus 1b) = 436.06

2. Calculation of Prior Year's Compensating Tax

True & Fair Value (Jan 1 of year removed)	Forest Land Value	Total Assessed Value	Last Levy Rate Extended Against Land Divided by 1,000	Tax Due	Years*	Compensating Tax
50,000	103	49,897	12.3497030	616.21	9	5,545.89
* Number of years in designation, not to exceed 9.						Recording Fees 103.50
TOTAL amount of prior year's compensating tax plus recording fee:						5,649.39

3. Total Compensating Tax to the Date of Removal (1c plus 2): = 5,981.98
(See page one for payment due date)

4. Calculation of Tax for Remainder of Current Year.

$$\begin{array}{rclclcl} \frac{107}{\text{No. of days from date of removal to end of year}} & \div & \frac{366}{\text{No. of days in year}} & = & \frac{0.2923497}{\text{Proration Factor (apply to 4a and 4b)}} \\ \\ \text{a. } \frac{50,000}{\text{True \& Fair Value (Jan 1 of year removed)}} & \times & \frac{12.3497030}{\text{Levy Rate}} & \div & \frac{1,000}{1,000} & \times & \frac{0.2923497}{\text{Proration Factor}} & = & 180.52 \\ \\ \text{b. } \frac{103}{\text{Forest Land Value}} & \times & \frac{12.3497030}{\text{Levy Rate}} & \div & \frac{1,000}{1,000} & \times & \frac{0.2923497}{\text{Proration Factor}} & = & 0.37 \end{array}$$

c. Amount of tax due for the remainder of current year: (4a minus 4b) = 180.15

d. Taxes are payable on regular due dates and may be paid in half payments under the provision of RCW 84.56.020.

Compensating Tax

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.

Reclassification

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 the postmark date of this notice, the land will not be removed from designation until the application is denied. If an application for reclassification was previously denied, a reapplication covering the same parcel of land, or a portion thereof, may not be submitted to the granting authority until 365 days have elapsed from the date the initial application for reclassification was received. WAC 458-20-215(8)

Appeal

The property owner or person responsible for the payment of taxes may appeal the assessor's removal from designation and/or the true and fair value calculated as of January 1 of the year of removal to the County Board of Equalization. Said Board may be reconvened to consider these appeals. The petition must be filed with the Board on or before July 1 of the year of the assessment or determination, or within thirty days after the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located. County contact information can be found at the following website:
<http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx>.

Compensating Tax is Not Imposed if the Removal From 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 based on official action taken by the entity and confirmed in writing;
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;

NOTICE OF CONTINUANCE PACKET
Chapter 84.34 and 84.33 RCW

NOTICE OF CONTINUANCE

RECORDING FORM

(Page 1 & 2)

MEANING OF:

(Page 3, 4 & 5)

OPEN SPACE

FARM AND AGRICULTURAL

TIMBER LAND

DESIGNATED FOREST LAND

THE NOTICE OF CONTINUANCE FORM IS REQUIRED WHEN a transfer is recorded on any parcel under a deferred tax program.

- a. The purchaser(s) need to read and understand all 5 pages of the Notice of Continuance "Land Classified as Current Use or Forest Land".
- b. It **must be signed by all parties and recorded** (Only pages 1 and 2 must be recorded) in the Auditor's Office after being reviewed and approved by the Assessor's Office.

If the form is **not** approved and recorded, the compensating tax to remove a parcel from the *deferred tax* program *would be due before any transfer documents could be recorded.*

THE FOLLOWING ADDITIONAL INFORMATION WILL BE REQUIRED AND MUST BE APPROVED PRIOR TO RECORDING BY THE ASSESSOR'S OFFICE.

1. **Current Use Agriculture:** – Will need a statement on "how they intend to use the land for Commercial Agriculture purposes and meet the INCOME requirement of this program to continue its eligibility for the classification." (A copy of their farm IRS Form will be required each year).
2. **Current Use Timber Land/Designated Timber Land:** – Shall submit a Timber Land Management Plan for the property. It must show how acres are to be devoted to the growing and harvesting of forest crops for Commercial purposes.
3. Any **Newly Created** parcel that is only a portion of a previously classified property will require a New Timber Management Plan."
4. **Open Space** – will require a statement "*how they plan to use the property to continue the eligibility*".

You must submit the above information for approval prior to recording date to avoid delays.

GABE SPENCER ASSESSOR
SKAMANIA COUNTY ASSESSOR'S OFFICE

QUESTIONS: (509) 427-3720 ~ Fax (509) 427-3740 ~ E-mail moore@co.skamania.wa.us