

When Recorded Return to:



201010130034

Skagit County Auditor

10/13/2010 Page 1 of 4 11:35AM

Notice of Removal of Designated Forest Land and Compensating Tax Calculation

Chapter 84.33 RCW

SKAGIT County

Grantor or County: SKAGIT COUNTY ASSESSOR

Grantee or Property Owner: GREEN CROW CORPORATION

Mailing Address: PO BOX 2469

City, State, Zip: PORT ANGELES, WA 98362

Property Address: _____

Assessor's Parcel Number: P67020, P112823, P18457, P18459, P18462, P18471, P18477

Legal Description: PTNS OF SECS 28, 29, 30, 31, 32 , TWP 33N, RGE 6 E W.M SEE ATTACHED FOR FULL LEGAL.

Reference numbers of documents assigned or released: CF VIO # 08-2010

You are hereby notified that the above described property has been removed from designated forest land as of 10/13/2010. The land no longer meets the definition and/or provisions of designated forest land for the following reason(s):
SALE TO EXEMPT AGENCY

The compensating tax is due and 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.

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 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: 10/13/2010

TOTAL Compensating Tax Due: \$ 0 SALE TO EXEMPT
(See #3 on next page): AGENCY

Date payment due: _____

County Assessor or Deputy: [Signature]

Removal From Designated Forest Land And 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 from designated forest land, the assessor must 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 the forest land value on the land being removed and the taxes that would have been paid at the 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.

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;
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 or approved for state natural resources conservation area purposes as defined in chapter 79.71 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on a death certificate is the date used;
10. The discovery that the land was designated in error through no fault of the owner; or
11. A transfer of a property interest, in a county with a population of more than six hundred thousand inhabitants, to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain, improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the land is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

REV 62 0047e (w) (9/17/10)



201010130034

Skagit County Auditor

Revised

Legal Description

The land referred to in this report/policy is situated in the State of Washington, County of Skagit, and is described as follows:

PARCEL "15U":

The North ½ of Section 29, Township 33 North, Range 6 East, W.M..

PARCEL "15V":

Government Lots 1 and 2; the East ½ of the Northwest ¼; the North ½ of the Northeast ¼; and the North ½ of the Southeast ¼, Section 30, Township 33 North, Range 6 East, W.M..

PARCEL "27D-1":

Lots 29 to 35, inclusive, Block 3, and Tract "B" of "LAKE CAVANAUGH SUBDIVISION, DIVISION NO. 3", according to the recorded Plat thereof in the Office of the Auditor of Skagit County, Washington, in Volume 6 of Plats, pages 25 to 31, inclusive.

PARCEL "15T":

The Northwest ¼ and the Southwest ¼ of the Northeast ¼, Section 28, Township 33 North, Range 6 East, W.M.; EXCEPT that portion of said Southwest ¼ of the Northeast ¼ described as follows:

Beginning at the Northeast corner of said subdivision, which is identical with the Northwest corner of Lot 49, Block 2, "LAKE CAVANAUGH SUBDIVISION, DIVISION NO. 3", as recorded in Volume 6 of Plats, pages 25 through 31, inclusive, records of Skagit County, State of Washington; thence South 0°15'29" East along the West line of Lots 47, 48 and 49, a distance of 338.18 feet to the most Southwesterly corner of Lot 47 of said block and plat; thence North 56°38'30" West on a Northwesterly projection of the South line of said Lot 47 a distance of 60.04 feet; thence North 0°15'29" West a distance of 305.33 feet to the North line of the Southwest ¼ of the Northeast ¼ of said Section 28; thence South 89°34'47" East along said North line a distance of 50.00 feet to the true point of beginning;

TOGETHER WITH that certain "non-exclusive forestry road easement sixty (60) feet in width" established on the record as Auditor's File No. 9510100077.

PARCEL "15W":

The South ½ of the Northeast ¼; the East ½ of the Southwest ¼; and the Southeast ¼, Section 31, Township 33 North, Range 6 East, W.M..

PARCEL "15X":

The Southwest ¼ of the Southwest ¼, Section 32, Township 33 North, Range 6 East, W.M..



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