**Designated Forest Land Removals**

Problem One

Mr. Pine has decided to sell his 40-acre Designated Forestland Parcel to a 501(c)(3) – Non-Profit organization. The non-profit company wants it to remain in the designation. The land qualifies based on a voluntary timber management plan that was submitted, and the non-profit purchases the property. They apply with DOR for non-profit status. DOR approves their application, and the land will not be taxable.

The county receives the non-profit information from DOR. Based on this information should the land be removed from Designated Forestland?

After 15 years the non-profit decides to remove the land from the Designated Forestland. Would compensating tax be owed?

Should a removal notice be recorded?

Problem Two

Mr. Fir logged his 5 acres of Designated Forestland over 3 years ago. He never replanted his property. On July 15, 2022, Mr. Fir Sells the land to Mr. Cedar who has signed the notice of continuance. The Assessor is reviewing the property and finds that it has not been replanted and the land has been out of compliance with the Designated Forestland requirements. Mr. Cedar wants to build a residence on the property as soon as possible.

The land has been designated for 20 years

The current market value is $80,000

Levy Rate – 12.72350

Current Use value - $12,500

Based on the information that is provided what should the Assessor do?

Who is responsible for the compensating tax if the Assessor determines that the land must be removed?