

INITIATOR	Initial	Date	Date Received in Council Office:	Agenda date	Assigned to:
Originator: Jeffrey M. Monsen	Jm	8/1/97		08/12/97	Introduction
Division Head:				09/09/97	Council - WCFCZD Advisory Board
Dept. Head:	Jm	8/1			
Prosecutor: Randall J. Watts	RJW	8/1/97			
Purchasing/Budget:	DW	8/5/97			
Executive: Pete Kremen	PK	8-5-97			

SUBJECT:

A resolution modifying the current Whatcom County Flood Control Zone District Funding Mechanism pertaining to Department of Natural Resources Designated Forestlands

ATTACHMENTS:

Cover memorandum
Resolution, with Exhibits A and B

SUMMARY STATEMENT: *Please complete sections of box as appropriate & explain the item below.*

Associated County contract #: NA	Should Clerk schedule a hearing? NO / <input type="checkbox"/> / YES / <input checked="" type="checkbox"/> / Requested date:
Amount budgeted for this item/project:	Is it (or will it be) within budget? YES / <input type="checkbox"/> / NO / <input type="checkbox"/> / (Please explain below)
Budget line item number(s):	

This resolution amends the Whatcom County Flood Control Zone District Funding Mechanism to allow Department of Natural Resources Designated Forestlands to be treated similarly to privately held forestlands.

ORIGINATOR'S RECOMMENDED ACTION:

Council approval

COMMITTEE ACTION TAKEN:

COUNCIL ACTION TAKEN:

97-295 8/12/97: Introduced
9/9/97: Approved 7 - 0. Res. #97-051

ance or Resolution Number (this item only):

Res. # 97-051

1 BE IT FURTHER RESOLVED that the previous service charges assessed against DNR
2 are hereby forgiven, subject to receipt of payment in lieu of the previous service charges an
3 amount equaling \$2,991.00 for 1993; \$2,951.00 for 1994; \$3,367.00 for 1995; \$1,734.50 for
4 1996; \$1,834.50 for 1997, totaling \$12,878.00, less any payments already received.

5 BE IT FURTHER RESOLVED that the revised assessment formula described in Exhibit
6 "A" is to be applied beginning January 1, 1998.


7 BE IT FURTHER RESOLVED that Exhibit "B" attached hereto is hereby adopted as the
8 list of DNRDF, and such list shall remain unaltered unless amended by resolution.

9 BE IT FURTHER RESOLVED that WCFCZD funds be transferred annually to the
10 Whatcom County Current Expense Fund in order to reimburse the expenditure of funds by the
11 County Assessor for the administration of the Roll and the County Treasurer for the collection of
12 rates and charges. The amount of funds to be transferred annually is to be based upon the ratio of
13 the WCFCZD funds to total funds managed by each the Assessor's and Treasurer's office for
14 routine administration and collection services, plus additional reimbursement for one-time
15 special administrative and collection services.

16 BE IT FURTHER RESOLVED that this new resolution supersedes Whatcom County
17 Resolutions No. 92-027, 94-02, and 95-061

18 APPROVED this 9 day of September, 1997.

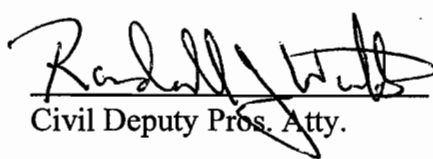
19 WHATCOM COUNTY FLOOD CONTROL ZONE DISTRICT
20 BOARD OF SUPERVISORS
21 WHATCOM COUNTY, WASHINGTON

22 
23 L. Ward Nelson, Chairman

24 ATTEST:

25 
26 Dana Brown-Davis, Council Clerk

27 APPROVED AS TO FORM:

28 
29 Civil Deputy Pros. Atty.

1 "County" shall mean Whatcom County, Washington, or as indicated by the context, may
2 mean the Department of Public Works, Public Works Director, County Engineer, or other
3 official, officer, employee or agent representing the County in the discharge of his or her
4 duties. For purposes of this resolution, County shall be construed to also include those
5 incorporated areas located in the county-wide District.

6 "Department of Natural Resources Designated Forestlands (DNRDF)" shall mean lands
7 under the trusteeship or ownership of the Washington State Department of Natural
8 Resources. The use of these properties shall be consistent with the Washington State
9 Legislature's statutorily defined intentions to preserve lands for the protection of natural
10 habitat or to preserve lands for the growth and harvest of commercial timber as defined
11 in RCW Chapters 84.33 and 84.34.

12 "Parcel" shall mean the smallest plot of land or any real property ownership interest
13 separately segregated for tax purposes.

14 "Real Property Ownership Interests" shall include but not be limited to condominiums,
15 marina slips, hangers, development rights, improvements on lands the fee of which is still
16 vested in the United States or the State of Washington or other such interests in real
17 property as is defined for property tax purposes.

18 "Service Charge" means the charge levied on parcels in unincorporated and incorporated
19 areas of the District.

20 "Supervisors" means the board of supervisors, or governing body, of a zone.

21 "Taxable Assessed Value" is the aggregate value used for calculating real property taxes.

22 SECTION 4. Policy for Service Charges.

23 The District shall apply a rate structure as a service charge to all parcels within the
24 unincorporated and incorporated areas within Whatcom County.

25 All parcels are subject to a service charge except the following exempt parcels:

- 26 (a) All parcels owned by the federal government
- 27 (b) All parcels classified as Indian lands held in trust
- 28 (c) All parcels exclusively classified as mineral rights
- 29 (d) All parcels with an assessed value less than or equal to \$2500.00

30 The District will allow any contiguous quantity of land in the possession of, owned by, or
31 recorded as the property of the same claimant, person, or company to be consolidated into one
32 parcel to keep charges lower: *Provided*, That the parcels are in compatible tax code districts:
33 *Provided further*, That a one to one relationship is maintained between each parcel in the Flood
34 Control Zone District roll and each parcel in the real property tax roll: *Provided further*: That

1 Group 10: All parcels with an assessed value greater than \$400,000.00
2 Charge Per Parcel: \$50.00

3 The District's service charge shall be calculated based on the parcel's assessed value on the last
4 completed and balanced tax roll of the County except in the case of Department of Natural
5 Resources Designated Forestlands. The District's service charge for Department of Natural
6 Resource Designated Forestlands shall be calculated on a parcel's assessed valuation substituting
7 the designated parcel's timberland acreage assessed value with a calculation of the designated
8 parcel's timberland acreage multiplied by 95% of the assessment year ending average per acre
9 assessed value of all acreage in Whatcom County participating in the Washington State Forestland
10 Property Tax Exemption Program (RCW 84.33).

11 Service charges shall be due and payable to the Flood Control Zone District on or before April
12 30 of the respective year and shall be billed and collected together with real property taxes, if any,
13 and shall be delinquent thereafter: *Provided,*

14 That if real property tax upon the parcel payable in that year exceeds fifty dollars, and one-half
15 of the tax, together with one-half of the annual service charge provided by this section are paid
16 on or before April 30 of such year, the remaining one-half of the annual service charge shall be
17 due and payable on October 31, next following or at the time of payment of the remaining tax on
18 the parcel, whichever is earlier, and shall be delinquent after that date.

19 SECTION 6. County Administrative Support.

20 A. The County Assessor shall provide administrative support services to the District.
21 The County Assessor shall be responsible for: 1) Accumulation, coordination and
22 maintenance of data for use in the Flood Control Zone District roll: 2. Auditing and
23 verifying data base information and rates and charges; 3. Response to public inquiry and
24 education on Flood Control Zone District funding mechanism policies and procedures.

25 B. All District funds from service charges, grant funds, or any other revenue received
26 shall be deposited in the District Fund which will be established by the Whatcom County
27 Council.

28 SECTION 7. Administrators of the Roll.

29 The Supervisors are hereby declared the Administrators of the Roll for the District. The
30 Administrators of the Roll shall be responsible for fixing rates and charges.

31 SECTION 8. Treasurer.

32 The County Treasurer is hereby declared the Treasurer of the district. The Treasurer shall
33 be responsible for collecting rates and charges as established by the Administrator of the Roll.

1 SECTION 13. Amount of Refund Limited.

2 In any instance where a refund or credit is authorized by the Treasurer, the amount shall
3 include interest at the same rate as authorized in Section 10.

4 SECTION 14. Adjustments to the Roll

5 Any person may request an adjustment in the Roll by doing so in writing to the
6 Administrators of the Roll. The request shall clearly describe the property or properties proposed
7 for review including the current ownership and service charges associated with each parcel. The
8 request shall also state the desired adjustment in the Roll and justification for such action.

9 The Administrators of the Roll may consider any information available to them in reaching
10 their decision on any request before them. All final decisions shall be forwarded to the Assessor
11 and the Treasurer. Should the decision be to approve an amendment to the Roll, an effective date
12 for the adjustment shall be included.

13 From time to time, the Treasurer may submit requests to the Administrators of the Roll
14 to declare certain service charges as being uncollectible and to have the associated parcels
15 removed from the Roll and any unpaid service charges forgiven.

16 Properties requested by Washington State Department of Natural Resources to be
17 designated or removed as DNRDF shall be submitted to the Whatcom County Department of
18 Public Works by September 1 of each year. The Department of Public Works, together with the
19 Assessor, shall review the request to determine ownership and land use qualification. DNRDF
20 property designation or removal shall be made by the Whatcom County Flood Control Zone
21 District Board of Supervisors. Transfer of ownership or trusteeship of property from the
22 Department of Natural Resources shall remove said property from DNRDF.

23 SECTION 15. Severability.

24 If any section, clause or provision of this Resolution be declared invalid by the courts, the
25 same shall not affect the validity of the Resolution as a whole or any part thereof, other than the
26 part declared invalid.

40	370419	195052	0000	WASH5014	0.00	0	516.61	258305	516.61	258305	0	258,305	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
41	370419	334053	0000	WASH5014	0.00	0	40,000	20000	40,000	20000	0	20,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
42	370419	467057	0000	WASH5014	0.00	0	80,000	40000	80,000	40000	0	40,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
43	370420	207183	0000	WASH5100	0.00	0	399.15	199575	399.15	199575	0	199,575	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
44	370420	366367	0000	WASH5014	0.00	0	40,000	20000	40,000	20000	0	20,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
45	370423	468063	0000	WASH5100	0.00	0	480,000	240000	480,000	240000	0	240,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
46	370424	060327	0000	WASH5014	0.00	0	74.90	63665	74.90	63665	0	63,665	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
47	370424	460052	0000	WASH5100	0.00	0	560,000	476000	560,000	476000	0	476,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
48	370425	080467	0000	WASH5100	0.00	0	478.33	406580	478.33	406580	0	406,580	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
49	370425	480166	0000	WASH5014	0.00	0	17.50	35000	17.50	35000	0	35,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
50	370426	161057	0000	WASH5100	0.00	0	200,000	100000	200,000	100000	0	100,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
51	370426	231057	0000	WASH5014	0.00	0	40,000	20000	40,000	20000	0	20,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
52	370429	082378	0000	WASH5100	0.00	0	80,000	48000	80,000	48000	0	48,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
53	370430	457058	0000	WASH5100	0.00	0	360.44	180220	360.44	180220	0	180,220	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
54	370431	336062	0000	WASH5100	0.00	0	400.55	360495	400.55	360495	0	360,495	STATE	RES RURAL 2DU	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
55	370434	466065	0000	WASH5100	0.00	0	160,000	80000	160,000	80000	0	80,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
56	370435	464069	0000	WASH5014	0.00	0	240,000	120000	240,000	120000	0	120,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
57	370436	464068	0000	WASH5130	0.00	0	640,000	544000	640,000	544000	0	544,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS	SCHOOL INDEMNITY LANDS	P O BOX 47014
58	370502	452446	0000	WASH5100	0.00	0	316.31	158155	316.31	158155	0	158,155	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
59	370503	062348	0000	WASH5100	0.00	0	278.10	222480	278.10	222480	0	222,480	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
60	370503	327200	0000	WASH5014	0.00	0	40,000	40000	40,000	40000	0	40,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
61	370504	194449	0000	WASH5100	0.00	0	588.86	294480	588.86	294480	0	294,480	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
62	370504	326449	0000	WASH5014	0.00	0	37.10	37100	37.10	37100	0	37,100	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
63	370505	460196	0000	WASH5100	0.00	0	80,000	80000	80,000	80000	0	80,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
64	370507	070108	0000	WASH5014	0.00	0	64.95	64950	64.95	64950	0	64,950	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
65	370507	196075	0000	WASH5100	0.00	0	80,000	80000	80,000	80000	0	80,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
66	370507	322066	0000	WASH5100	0.00	0	40,000	40000	40,000	40000	0	40,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
67	370507	462066	0000	WASH5014	0.00	0	99.96	99960	99.96	99960	0	99,960	STATE	RURAL FARM DI	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
68	370509	194460	0000	WASH5100	0.00	0	400,000	320000	400,000	320000	0	320,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
69	370510	061057	0000	WASH5100	0.00	0	240,000	204000	240,000	204000	0	204,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
70	370510	206058	0000	WASH5100	0.00	0	160,000	128000	160,000	128000	0	128,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
71	370516	224453	0000	WASH5130	0.00	0	15.25	11315	15.25	11315	0	11,315	STATE	AGRICULTURAL	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS	SCHOOL INDEMNITY LANDS	P O BOX 47014
72	370518	466194	0000	WASH5014	0.00	0	80,000	64000	80,000	64000	0	64,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
73	370518	467057	0000	WASH5100	0.00	0	562.98	450385	562.98	450385	0	450,385	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
74	370519	069444	0000	WASH5100	0.00	0	522.50	418000	522.50	418000	0	418,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
75	370521	313393	0000	WASH5130	0.00	0	11.20	13440	11.20	13440	0	13,440	STATE	AGRICULTURAL	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS	SCHOOL INDEMNITY LANDS	P O BOX 47014
76	370521	337067	0000	WASH5100	0.00	0	37.62	47025	37.62	47025	0	47,025	STATE	AGRICULTURAL	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
77	370522	204463	0000	WASH5100	0.00	0	160,000	160000	160,000	160000	0	160,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
78	370525	464059	0000	WASH5100	0.00	0	600,000	510000	600,000	510000	0	510,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
79	370527	067343	0000	WASH5100	0.00	0	280,000	238000	280,000	238000	0	238,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
80	370528	469057	0000	WASH5100	0.00	0	280,000	238000	280,000	238000	0	238,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
31	370529	337187	0000	WASH5100	7.00	7000	113.00	113000	120.00	120000	0	120,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
32	370530	070442	0000	WASH5100	0.00	0	81.24	81240	81.24	81240	0	81,240	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
33	370531	070094	0000	WASH5100	0.00	0	191.60	162860	191.60	162860	0	162,860	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014
34	370532	474074	0000	WASH5100	0.00	0	200,000	170000	200,000	170000	0	170,000	STATE	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	DEPT OF	NATURAL RESOURCES	P O BOX 47014

130	380429	265335	0000	WASH5014	0.00	0	240.00	336000	240.00	336000	0	336,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
131	380429	409072	0000	WASH5014	0.00	0	80.00	112000	80.00	112000	0	112,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
132	380429	463291	0000	WASH5100	0.00	0	160.00	224000	160.00	224000	0	224,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
133	380432	309257	0000	WASH5014	0.00	0	3.00	4200	3.00	4200	0	4,200	0	RURAL 1DUJZAC	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
134	380432	434390	0000	WASH5014	0.00	0	160.00	224000	160.00	224000	0	224,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
135	380432	517180	0000	WASH5014	0.00	0	20.00	28000	20.00	28000	0	28,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
136	380432	279308	0000	WASH5014	0.00	0	480.00	408000	480.00	408000	0	408,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
137	380433	408070	0000	WASH5100	0.00	0	80.00	68000	80.00	68000	0	68,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
138	380434	201365	0000	WASH5100	0.00	0	200.00	170000	200.00	170000	0	170,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
139	380434	414337	0000	WASH5014	0.00	0	40.00	34000	40.00	34000	0	34,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
140	380435	133065	0000	WASH5014	0.00	0	80.00	68000	80.00	68000	0	68,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
141	380435	133395	0000	WASH5014	0.00	0	160.00	136000	160.00	136000	0	136,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
142	380435	134198	0000	WASH5100	0.00	0	80.00	68000	80.00	68000	0	68,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
143	380436	281288	0000	WASH5130	0.00	0	640.00	544000	640.00	544000	0	544,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
144	380503	230432	0000	WASH5100	0.00	0	188.91	188910	188.91	188910	0	188,910	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
145	380504	360176	0000	WASH5100	0.00	0	240.00	240000	240.00	240000	0	240,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
146	380506	033033	0000	WASH5100	0.00	0	10.00	10000	10.00	10000	0	10,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
147	380507	033493	0000	WASH5100	0.00	0	10.00	8000	10.00	8000	0	8,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
148	380508	036218	0000	WASH5130	2.00	6000	6.00	9030	8.00	15030	0	15,030	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS
149	380509	463288	0000	WASH5100	0.00	0	220.00	220000	220.00	220000	0	220,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
150	380510	334205	0000	WASH5130	0.00	0	160.00	128000	160.00	128000	0	128,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS
151	380510	335332	0000	WASH5100	0.00	0	480.00	384000	480.00	384000	0	384,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
152	380511	165238	0000	WASH5014	0.00	0	387.16	309730	387.16	309730	0	309,730	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
153	380511	358111	0000	WASH5130	0.00	0	54.90	54900	54.90	54900	0	54,900	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS
154	380512	156164	0000	WASH5014	0.00	0	160.00	128000	160.00	128000	0	128,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
155	380513	296248	0000	WASH5014	0.00	0	574.84	459870	574.84	459870	0	459,870	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
156	380514	060411	0000	WASH5130	0.00	0	80.00	80000	80.00	80000	0	80,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
157	380514	065151	0000	WASH5100	0.00	0	160.00	136000	160.00	136000	0	136,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
158	380514	330065	0000	WASH5014	0.00	0	40.00	32000	40.00	32000	0	32,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
159	380514	331381	0000	WASH5014	0.00	0	224.22	179375	224.22	179375	0	179,375	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
160	380515	197334	0000	WASH5100	0.00	0	640.00	544000	640.00	544000	0	544,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
161	380516	068194	0000	WASH5014	0.00	0	40.00	34000	40.00	34000	0	34,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
162	380516	361234	0000	WASH5014	0.00	0	480.00	408000	480.00	408000	0	408,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
163	380521	061424	0000	WASH5014	0.00	0	60.00	48000	60.00	48000	0	48,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
164	380521	197066	0000	WASH5014	0.00	0	40.00	32000	40.00	32000	0	32,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
165	380521	199322	0000	WASH5130	0.00	0	120.00	96000	120.00	96000	0	96,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS
166	380521	409285	0000	WASH5100	0.00	0	320.00	256000	320.00	256000	0	256,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
167	380522	203301	0000	WASH5100	0.00	0	520.00	416000	520.00	416000	0	416,000	0	COMM FOREST	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
168	380522	460460	0000	WASH5130	0.00	0	40.00	40000	40.00	40000	0	40,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS
169	380522	462156	0000	WASH5014	0.00	0	80.00	64000	80.00	64000	0	64,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
170	380523	066354	0000	WASH5014	0.00	0	200.00	160000	200.00	160000	0	160,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
171	380523	430080	0000	WASH5014	0.00	0	40.00	40000	40.00	40000	0	40,000	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
172	380524	211456	0000	WASH5014	0.00	0	150.84	128215	150.84	128215	0	128,215	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
173	380524	211456	0000	WASH5014	0.00	0	150.84	128215	150.84	128215	0	128,215	0	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES

220	380623	066203	0000	WASH5014	0.00	0	40.00	34000	0	34,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
221	380623	328316	0000	WASH5014	0.00	0	560.00	476000	0	476,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
222	380623	466469	0000	WASH5100	0.00	0	40.00	34000	0	34,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
223	380624	167445	0000	WASH5100	0.00	0	120.00	102000	0	102,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
224	380624	286160	0000	WASH5014	0.00	0	400.00	340000	0	340,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
225	380624	345442	0000	WASH5014	0.00	0	120.00	102000	0	102,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
226	380625	291294	0000	WASH5014	0.00	0	455.65	387305	0	387,305	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
227	380625	351465	0000	WASH5014	0.00	0	160.00	136000	0	136,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
228	380626	322086	0000	WASH5014	0.00	0	120.00	102000	0	102,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
229	380626	397249	0000	WASH5014	0.00	0	457.00	388450	0	388,450	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
230	380627	230371	0000	WASH5014	0.00	0	497.95	423260	0	423,260	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
231	380628	464160	0000	WASH5014	0.00	0	80.00	68000	0	68,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
232	380628	491381	0000	WASH5014	0.00	0	39.82	33845	0	33,845	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
233	380629	302431	0000	WASH5014	0.00	0	80.00	68000	0	68,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
234	380630	074246	0000	WASH5014	0.00	0	159.92	135930	0	135,930	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
235	380630	330343	0000	WASH5014	0.00	0	118.90	101065	0	101,065	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
236	380631	158161	0000	WASH5014	0.00	0	207.23	176145	0	176,145	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
237	380631	286467	0000	WASH5014	0.00	0	80.00	68000	0	68,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
238	380631	462333	0000	WASH5014	0.00	0	40.00	34000	0	34,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
239	380632	059463	0000	WASH5014	0.00	0	40.00	34000	0	34,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
240	380632	175366	0000	WASH5100	0.00	0	120.00	102000	0	102,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
241	380632	448371	0000	WASH5014	0.00	0	200.00	170000	0	170,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
242	380633	450359	0000	WASH5014	0.00	0	120.00	102000	0	102,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
243	380634	435108	0000	WASH5014	0.00	0	117.82	100145	0	100,145	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
244	390336	042360	0000	WASH5014	0.00	0	13.90	69500	0	69,500	STATE	RURAL 1DU/5AC	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
245	390336	219362	0000	WASH5014	0.00	0	77.10	269850	0	269,850	STATE	RURAL 1DU/5AC	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
246	390336	332340	0000	WASH5014	4.00	14000	36.00	126000	0	140,000	STATE	RURAL 1DU/5AC	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
247	390401	268464	0000	WASH5014	0.00	0	247.72	247720	0	247,720	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
248	390402	072415	0000	WASH5100	0.00	0	88.70	88700	0	88,700	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
249	390402	292460	0000	WASH5014	0.00	0	160.00	160000	0	160,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
250	390410	453101	0000	WASH5100	0.00	0	120.00	120000	0	120,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
251	390415	410316	0000	WASH5100	0.00	0	310.00	310000	0	310,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
252	390425	071412	0000	WASH5014	0.00	0	80.00	120000	0	120,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
253	390436	200235	0000	WASH5130	0.00	0	62.55	31800	0	31,800	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	SCHOOL INDEMNITY LANDS
254	390501	063375	0000	WASH5014	0.00	0	62.55	53170	0	53,170	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
255	390501	250486	0000	WASH5130	0.00	0	40.20	400	0	400	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	SCHOOL INDEMNITY LANDS
256	390501	302233	0000	WASH5100	0.00	0	527.80	422240	0	422,240	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
257	390502	197072	0000	WASH5100	0.00	0	177.70	142160	0	142,160	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
258	390502	201416	0000	WASH5130	0.00	0	13.65	6970	0	6,970	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS
259	390502	054045	0000	WASH5014	0.00	0	278.00	212110	0	212,110	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
260	390503	318310	0000	WASH5014	9.30	13950	3.72	3720	0	3,720	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
261	390503	442176	0000	WASH5014	0.00	0	19.80	4640	0	4,640	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE DEPT OF	NATURAL RESOURCES
262	390504	064335	0000	WASH5100	0.00	0	40.00	40000	0	40,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
263	390504	097095	0000	WASH5100	0.00	0	120.00	120000	0	120,000	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE FOREST BOARD	P O BOX 47014
264	390504	330544	0000	WASH5130	0.00	0	12.95	12950	0	12,950	STATE	FORESTRY	NON/COMM FOR	WASHINGTON STATE	SCHOOL INDEMNITY LANDS

