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FILED BY
C. Anderson
4-23-84
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BY WITH
J. M. Clark
FOR
E. Maynard
DEPUTY

BOOK & PAGE 918

OPEN SPACE LAND MEANS:

- (a) Any land area as designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly.
- (b) Any land area, the preservation of which is in the public interest and which is not classified as agricultural land pursuant to Chapter 84.20 RCW or as forest land under Chapter 84.33. Timber land means the land only.

TIMBER LAND MEANS:

Land in any continuous ownership of five or more acres which is devoted primarily to the growth and harvest of forest trees and which is not classified as agricultural land pursuant to Chapter 84.20 RCW or as forest land under Chapter 84.33. Timber land means the land only.

STATEMENT OF ADDITIONAL TAX, INTEREST AND PENALTY DUE UPON REMOVAL FROM CLASSIFICATION UNDER RCW 84.34

- Upon removal an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer unless the new owner has signed the Notice of Continuity. The additional tax shall be the sum of the following:
 - (a) The difference between the property tax paid as "Open Space Land" or "timber land" and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified; plus
 - (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on the delinquent property taxes.
 - (c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use, except through compliance with the property owner's request for removal process, or except as a result of those conditions listed in (2) below.
- The additional tax, interest and penalty specified in (1) above, shall not be imposed if the removal resulted solely from:
 - (a) Transfer to a government entity in exchange for other land located within the State of Washington.
 - (b) 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.
 - (c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.
 - (d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
 - (e) Official action by an agency of the State of Washington or by the county or city within which the land is located which disallows the present use of such land.
 - (f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020.

AFFIRMATION

An owner(s) of the land described in this application, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified under the provisions of RCW 84.34. I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct and complete statement.

APPROVED AND SWORN TO before me this 14th day of April, 1984.

[Signature]
Notary Public, State of Washington

[Signature]
Anderson

OWNER(S) OF ESTATE PURCHASER(S) SIGNATURES

[Signature]
[Signature]

All owners and purchasers must sign

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received 7-14-83 By [Signature]
 Amount of fee collected \$ 25.00 Transmitted to _____ Date _____

FOR GRANTING AUTHORITY USE ONLY

Date received AUGUST 6, 1983 By [Signature] Acting Chairman
 Application approved Approved in part _____ Denied _____ Owner notified of denial on _____
 Date fee returned _____ Agreement executed on _____ Mailed on _____