

103217

BOOK 105 PAGE 292

CURRENT USE APPLICATION  
FARM AND AGRICULTURAL CLASSIFICATION  
Chapter 84.34 RCW

FILE WITH COUNTY ASSESSOR

Skamania

COUNTY

<b>Tax Code</b> <u>101</u>	<b>NOTICE OF APPROVAL OR DENIAL</b>
<b>Account Numbers:</b> <u>1-5-3-3-200</u>	<input checked="" type="checkbox"/> Application Approved <input type="checkbox"/> Application Denied
<b>ANGELO, SAM &amp; JULIA</b>	<input checked="" type="checkbox"/> All of Parcel <input type="checkbox"/> Portion of Parcel
<b>Applicant(s) Name and Address</b>	<b>Date</b> <u>4-30</u> , 19 <u>87</u>
<b>ANGELO, SAM &amp; JULIA</b>	<b>Owner Notified on</b> _____, 19____
<b>C/O TED ANGELO</b>	<b>Fee Returned</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Date</b> _____, 19____
<b>12515 SE 7TH ST</b>	<b>Assessor or Deputy Signature</b> <u>Florida J. Kimmel</u>
<b>VANCOUVER WA 98684</b>	<b>Auditor File Number</b> _____ <b>Date</b> _____, 19____
	<b>APPEAL:</b> A denial of an application for classification as farm and agricultural land may be appealed to the Board of County Commissioners or other county legislative authority.

1. Legal description of land 1-5-3-3-200
2. Acreage: Cultivated \_\_\_\_\_ Irrigated acres \_\_\_\_\_ Dry acres \_\_\_\_\_  
Grazed \_\_\_\_\_ Is grazing land cultivated? ☐ Yes ☐ No  
Farm woodlots \_\_\_\_\_  
Total acreage 9.44
3. List the property rented to others which is not affiliated with agricultural use and show the location on the map.  
N/A
4. Is this land subject to a lease or agreement which permits any other use than its present use? ☐ Yes ☐ No
5. Describe the present current use of each parcel of land that is the subject of the application.  
This parcel under timber land lien F-590; 9.44 acres used for pasture;  
this parcel used in conjunction with parcel #1-5-3-400 (30.0 acres).
6. Describe the present improvements on this property (buildings, etc.)  
N/A
7. Attach a map of the property to show an outline of the current use of each area of the property such as: livestock (type), row crops, hay land, pasture, wasteland, woodlots, etc.  
Include on the map, if available, the soil qualities and capabilities. Also indicate the location of buildings.
8. To qualify for agricultural classification, an application on land of less than 20 acres must meet certain minimum income standards (see definition of agricultural land (b) and (c)). Please supply the following or any other pertinent data to show that the land will qualify for classification.
- | Year  | 19____ | 19____ | 19____ | 19____ | Average |
|---|--------|--------|--------|--------|---------|
| List the yield per acre for the last five (5) years (bushels, pounds, tons, etc.) | _____  | _____  | _____  | _____  | _____   |
| List the annual gross income per acre for the last five (5) years                 | _____  | _____  | _____  | _____  | _____   |
| If rented or leased, list the annual gross rental fee for the last five (5) years | _____  | _____  | _____  | _____  | _____   |
- NOTICE: The assessor may require the owners to submit pertinent data regarding the use of the classified land, productivity of typical crops, income, etc.

**FARM AND AGRICULTURAL LAND MEANS EITHER:**

- (a) Land in any contiguous ownership of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes; or
- (b) Any parcel of land five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to one hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter; or
- (c) Any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income of one thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter.

Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands".

Agricultural lands shall also include farm woodlots of less than twenty and more than five acres and the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products.

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

1. 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 "Farm and Agricultural 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.
2. 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 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.
  - (g) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (See RCW 84.34.108(5g)).

**AFFIRMATION**

As owner(s) or contract purchaser(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 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.

Subscribed and sworn to before me this 13<sup>TH</sup> day of MAY, 19 87

*[Signature]*  
Notary Public in and for the State of  
*[Signature]*  
Residing at *[Signature]*  
JUN 10 1987  
STATE OF WASH.

Signatures of all owner(s) or contract purchaser(s)

*Luis Angelo*  
*Mary Angelo Bigley (daughter)*  
*Luis Angelo*  
*Albert C. Angelo*

(See WAC 458-30-125)

**ASSESSOR:** In accordance with the provisions of RCW 84.34.035 "... the assessor shall submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.  
Prepare in duplicate. If denied, send original to land owner. If approved, file original with auditor and have auditor return original to land owner. Duplicate is to be retained by the assessor.

Fee Collected \$ 25.00 Rec# 20072

FOR ASSESSORS USE ONLY

Date March 13, 1987

APPLICATION FOR TRANSFER OF CLASSIFIED OR DESIGNATED  
FOREST LAND TO CURRENT USE CLASSIFICATION  
(Chapter 84.33 and 84.34 RCW)

RECEIVED

DEC 11 1986

File with County Assessor

Name of Applicant Louis Angelo Estate

Tax Code 22

Address 5708 Riverside Dr  
Vanessa, Wa 98661

Phone 693-0118 - Vanessa

Land Subject to This Application (Legal Description) See Enclosed

Assessor's Parcel or Account Number 1-5-3-3-300

CHANGE OF CLASSIFICATION

The land is currently classified or designated forest land under provisions of Chapter 84.33 RCW and meets the definition of one of the following and I request reclassification as:

*Timber Land Lien BKF P9590 9441 That should not be in Timber Land - used for pasture. See 1-5-3-400 - with this parcel for over 20 acres*

☒ Farm and agricultural land as provided under RCW 84.34.020(2). (Attach completed FORM REV 64 0024).

☐ Timber land as provided under RCW 84.34.020(3) (Attach completed FORM REV 64 0021.)

AFFIRMATION

As owner(s) or contract purchaser(s) of the land described in this application, I hereby indicate by my signature that I have read the reverse side of this form and I am aware of the potential tax liability involved when the land ceases to be classified under provisions of Chapter 84.34 RCW.

If this land is removed from classification before ten years have elapsed, compensating tax will be due for the part of the period it was classified or designated forest land.

Date 12/10/86

Signature of All Owner(s) or Contract Purchaser(s)

Attachment:

☐ FORM REV 64 0021

☒ FORM REV 64 0024

FORM REV 64 0038 (5-86)

FILED FOR RECORD  
SKYWAY CO. WASH.  
BY [Signature]

MAY 27 2 23 PM '87

[Signature]  
AUDITOR  
GARY N. OLSON

Louis Angelo (son)  
Mary Angelo (Bailey) daughter  
Bob Angelo  
Albert C Angelo

(SEE REVERSE SIDE)