

104907

BOOK 108 PAGE 950

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

File with County Assessor

County SkamaniaName of Applicant Matthew Califf Tax Code 100

Address \_\_\_\_\_ Phone \_\_\_\_\_

Land Subject to This Application (Legal Description) 0.33 AC 10See attached mapAssessor's Parcel or Account Number 2-5-33-2504-06

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY SKAMANIA CO.

MAR 25 3 09 PM '88  
D. J. Dep.

**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:

CHECK APPROPRIATE BOX



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 12/16/87

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

Matthew Califf  
Elaine J. Califf

Attachment:

☐ FORM REV 64 0021☐ FORM REV 64 0024

FORM REV 64 0038 (7-86)



(SEE REVERSE SIDE)

F. 2  
H. 3  
L. 5  
M. 1

**Chapter 315, Laws of 1986:**

- (1) If no later than thirty days after removal of classification or designation the owner applies for classification under RCW 84.34.020 (2) or (3), then the classified or designated forest land shall not be considered removed from classification or designation for purposes of compensating tax under RCW 84.33.120 or 84.33.140 until the application for current use classification under RCW 84.34.030 is denied or the property is removed from designation under RCW 84.34.108. Upon removal from designation under RCW 84.34.108, the amount of compensating tax due under this chapter shall be equal to:
  - (a) The difference, if any, between the amount of tax last levied on such land as forest land and an amount equal to the new assessed valuation of such land when removed from designation under RCW 84.34.108 multiplied by the dollar rate of the last levy extended against such land, multiplied by
  - (b) A number equal to:
    - (i) ~~The number~~ of years the land was classified or designated under this chapter, if the total number of years the land was classified or designated under this chapter and classified under chapter 84.34 RCW is less than ten; or
    - (ii) Ten minus the number of years the land was classified under chapter 84.34 RCW, if the total number of years the land was classified or designated under this chapter and classified under chapter 84.34 RCW is at least ten.
- (2) Nothing in this section authorizes the continued classification or designation under this chapter or defers or reduces the compensating tax imposed upon forest land not transferred to classification under subsection (1) of this section which does not meet the necessary definitions of forest land under RCW 84.33.100. Nothing in this section affects the additional tax imposed under RCW 84.34.108.

The application for transfer from classified or designated forest land to current use classification, farm and agricultural or timber land must be made within 30 days from the date of removal from forest land.

The county assessor will approve all applications for transfer to farm and agricultural classification.

In all unincorporated areas, the legislative authority shall act as the granting authority for applications for transfer to timber land classification. Lands within the incorporated areas shall be acted upon by a group composed of three members of the county legislative authority and three members of the city legislative authority.

Compensating tax will be due at the time of sale or transfer of any portion of land unless the application for classification is approved. If only a portion of the parcel listed on the application qualifies for classification the granting authority may approve only that part.

An application fee of not more than \$30 shall accompany each separate application. If the application is denied, all fees will be returned to applicant.

CURRENT USE APPLICATION  
FARM AND AGRICULTURAL CLASSIFICATION  
Chapter 84.34 RCW

FILE WITH COUNTY ASSESSOR

Skamania COUNTY

Tax Code <u>100</u> Account Numbers: <u>2-5-33-2504-02</u>	<b>NOTICE OF APPROVAL OR DENIAL</b> <input checked="" type="checkbox"/> Application Approved <input type="checkbox"/> Application Denied <input type="checkbox"/> All of Parcel <input type="checkbox"/> Portion of Parcel Date <u>Feb 19</u> , 19 <u>88</u> Owner Notified on _____, 19____ Fee Returned <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____, 19____ <u>Shanda J. Kinnel</u> Assessor or Deputy Signature Auditor File Number _____ Date _____, 19____ APPEAL: 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.
Applicant(s) Name and Address <u>MATTHEW CALIFF</u> <u>MP 0.502 S-1011 STAR LANE</u> <u>WE STONE, WA 98671</u>	

1. Legal description of land \_\_\_\_\_  
 \_\_\_\_\_ Sec 33 Twp 2 Rge 5
 2. Acreage: Cultivated \_\_\_\_\_ Irrigated acres \_\_\_\_\_ Dry acres \_\_\_\_\_  
 Grazed 5.00 Is grazing land cultivated? ☐ Yes ☐ No  
 Farm woodlots \_\_\_\_\_ 4.67 UNDER NOW  
 Total acreage 5.00 .33 ACRES TRANSFERRED FROM  
TIMBER LAND

3. List the property rented to others which is not affiliated with agricultural use and show the location on the map.

NO4. Is this land subject to a lease or agreement which permits any other use than its present use? ☐ Yes

5. Describe the present current use of each parcel of land that is the subject of the application.

Pasture land for dairy cow + beef cow

6. Describe the present improvements on this property (buildings, etc.)

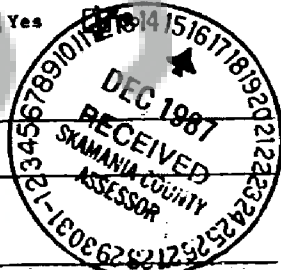
NONE7. Attach a map of the property to show an outline of the current use of each area of the property such as: livestock (type), row crops, hay land, pasture, wasteland, woodlots, etc.  
Include on the map, if available, the soil qualities and capabilities. Also indicate the location of buildings.

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 <u>87</u>	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	<u>~2 1/2 gal milk/day x 7 months - \$105 per Acre</u>					
If rented or leased, list the annual gross rental fee for the last five (5) years	<u>+ Beef Animal</u>					

NOTICE: The assessor may require the owners to submit pertinent data regarding the use of the classified land, productivity of typical crops, income, etc.

FORM REV 64 0024 (6-86)



**AGRICULTURAL LAND MEANS EITHER:**

In any contiguous ownership of twenty or more acres devoted primarily to the production of livestock or agricultural edities 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 Continuance. 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 34.16.020.
  - (g) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 63.04.130 (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 16 TH

DECEMBER, 1987

Notary Public in and for the State of

WASHINGTON

Residing at STEVENSON

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

Notary Public

Elaine J. Califf

(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

FOR ASSESSORS USE ONLY

Date Dec. 17, 1987



Matthew & Elaine Califf  
M.P. 0.50L. Silver Star Ln.  
Washougal, WA 98671



March 14, 1988

Sharon L. DoByne  
P.O. Box 790  
Stevenson, WA 98648

Dear Mrs. DoByne,

In reference to your request for an income figure for 1985 and 1986 on the five acres in question, income from one milk cow at 3 gallons per day X 1 dollar per gallon X 270 days would be \$810, which would exceed the \$100 per acre requirement.

Should you have any questions, please contact me at my office.

Sincerely,

Matthew & Elaine Califf