

109169

OPEN SPACE TAXATION AGREEMENT

BOOK 118 PAGE 699

RCW 84.34

(TO BE USED FOR "OPEN SPACE" OR "TIMBER LAND" CLASSIFICATION ONLY)

This Agreement between RODNEY W. TAYLORhereinafter called the "Owner", and SKAMANIA COUNTY

hereinafter called the "Granting Authority".

Whereas the owner of the following described real property having made application for classification of that property under the provisions of RCW 84.34:

Assessor's Parcel or Account Numbers: 02 05 22 4 0 0100 00Legal Description of Classified Land: 14.36 acres

And whereas, both the owner and granting authority desire to limit the use of said property, recognizing that such land has substantial public value as open space and that the preservation of such land constitutes an important physical, social, esthetic, and economic asset to the public, and both parties agree that the classification of the property during the life of this Agreement shall be for:

☐ OPEN SPACE LAND☒ TIMBER LAND

Now, therefore, the parties, in consideration of the mutual covenants and conditions set forth herein, do agree as follows:

1. During the term of this Agreement, the land shall only be used in accordance with the preservation of its classified use.
2. No structures shall be erected upon such land except those directly related to, and compatible with the classified use of the land.
3. This Agreement shall be effective commencing on the date the legislative body receives the signed Agreement from the property owner, and shall remain in effect for a period of at least ten (10) years.
4. This Agreement shall run with the land described herein and shall be binding upon the heirs, successors and assigns of the parties hereto.
5. Withdrawal: The land owner may withdraw from this Agreement if after a period of eight years the land owner makes a withdrawal request, which request is irrevocable, to the assessor. Two years from the date of that request the assessor shall withdraw the land from the classification, and the applicable taxes and interest shall be imposed as provided in RCW 84.34.070.
6. Breach: After land has been classified and as Agreement executed, any change of use of the land, except through compliance with items (5) or (7) of this Agreement, shall be considered a breach of this Agreement, and subject to applicable taxes, penalties and interest as provided in RCW 84.34.080 and 84.34.108.
7. A breach of Agreement shall not occur and the additional tax shall not be imposed if the removal of designation 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, 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 84.34.106 (5g)).
8. The county assessor may require classified land owners to submit pertinent data regarding the use of the land, and such similar information pertinent to continued classification and appraisal of the land.

Reviewed P
 Indexed, h
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 Filed 5-8-90
 Mailed

This Agreement shall be subject to the following conditions:

FILED FOR RECORD
SPRING WASH
BY Ska. Co. Assessor

MAY 3 11 25 AM '90

P. Lowry
GARY M. OLSON

It is declared that this Agreement contains the classification and conditions as provided for in RCW 84.34 and the conditions imposed by this Granting Authority.

Dated 4-25-90

Granting Authority:

Kyle Masco
City or County

Title

As owner(s) of the herein described land I (we) indicated by my (our) signature(s) that I (we) are aware of the potential tax liability and hereby accept the classification and conditions of this Agreement.

Dated 4/27/90

Rodney W. Taylor
Owner(s)

(Must be signed by all owners)

Date signed Agreement received by Legislative Authority

Prepare in triplicate with one completed copy to each of the following:

Owner(s)
Legislative Authority
County Assessor



**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 _____

Name of Applicant Rodney W Taylor

Tax Code

Address MP 4.77, Washington River Road

Phone 837-3997

Land Subject to This Application (Legal Description) _____

Assessor's Parcel or Account Number 2-5-22-4-100

CHANGE OF CLASSIFICATION

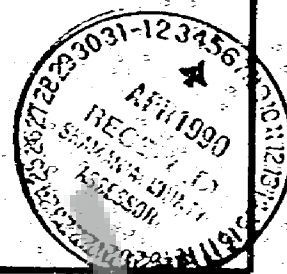
The land is currently classified or designated forest land under provisions of Chapter 84.33 RCW and meets the definition of one of the following and I request reclassification as:

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.

Dale _____

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

X Rodney W Taylor

Attachment:

FORM REV 64 0021



FORM REV 64 0024

FORM REV 64 0038 (3-88)

(SEE REVERSE SIDE)

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 the assessed valuation on such land as forest land and the amount of 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.

FILMED

APPLICATION FOR CLASSIFICATION AS OPEN SPACE LAND OR TIMBER LAND
FOR CURRENT USE ASSESSMENT UNDER RCW 84.34

FILE WITH THE COUNTY LEGISLATIVE AUTHORITY

Name of Applicant Rodney W. Taylor Phone 837-3997
 Address MP 4.77 Washington River Road
 Property Location _____

1. Interest in property: ☐ Fee Owner ☐ Contract Purchaser ☐ Other (Describe) _____
 2. Assessor's parcel or account number _____
 Legal description of land to be classified A portion of the East half of the
southeast quarter of Section 22, Township 2 North,
Range 5 East, Willamette Meridian, Skamania County, Washington
 3. What land classification is being applied for? ☐ Open Space ☒ Timber Land

NOTE: A single application may be made on open space and timber land but a legal description must be furnished for the area of each different classification.

4. Total acres in application _____

5. OPEN SPACE CLASSIFICATION

Number of acres 14.36

6. Indicate what category of open space this land will qualify for: (See back for definitions)

- ☐ Open space zoning
☐ Conserve and enhance natural or scenic resources
☐ Protect streams or water supply
☐ Promote conservation of soils, wetlands, beaches or tidal marshes
☐ Enhance value to public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space
☐ Preserve historic sites
☐ Retain in natural state tracts of five (5) or more acres in urban areas and open to public use as reasonably required by granting authority

7. TIMBER LAND CLASSIFICATION

Number of acres 14.36

8. Do you have a timber management plan on this property? ☒ Yes ☐ No If yes, submit a copy of that plan with this application.
 9. If you have no timber management plan, specifically detail the use of this property to show that it is devoted primarily to the growth and harvest of forest crops:

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

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

12. Attach a map of the property to show an outline of current uses of the property and indicate location of all buildings.

13. Is this land subject to a lease or agreement which permits any other use than its present use? ☐ Yes ☒ No
 If yes, attach a copy of the lease or agreement.

NOTICE: The assessor may require owners to submit pertinent data regarding the use of classified land.

OPEN SPACE LAND MEANS:

- (a) Any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly; or
- (b) Any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities or (vi) preserve historic sites, or (vii) retain in its natural state tracts of land not less than five acres situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification.

TIMBER LAND MEANS:

Land in any contiguous ownership of five or more acres which is devoted primarily to the growth and harvest of forest crops and which is not classified as reforestation land pursuant to Chapter 84.28 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

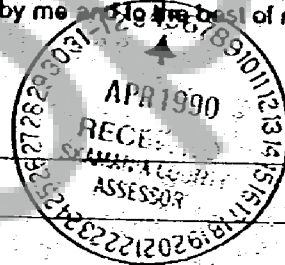
1. Upon removal, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - (a) The difference between the property tax paid as "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.
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 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.
 - (g) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 84.04.130 (See RCW 84.34.108(5g)).

AFFIRMATION

As 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 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.

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

X *Rodney W. Taylor*



All owners and purchasers must sign.

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received _____ By _____
 Amount of fee collected \$ _____ Transmitted to _____ Date _____

FOR GRANTING AUTHORITY USE ONLY

Date received _____ By *Kate Marco*
 Application approved _____ Approved in part _____ Denied _____ Owner notified of denial on _____
 Date fee returned _____ Agreement executed on _____ Mailed on _____

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