

113632

OPEN SPACE TAXATION AGREEMENT  
CH. 84.34 RCW

BOOK 128 PAGE 976

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

This Agreement between GARRY & NOEL 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 CH. 84.34 RCW.

Assessor's Parcel or Account Numbers: 4 75 36 0 0 1100 00Legal Description of Classified Land: 8.01 acres in the above-referenced parcel

And whereas, both the owner and granting authority agree 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 be used only 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 apply to the parcels of land described herein and shall be binding upon the heirs, successors and assignees of the parties hereto.
5. **Withdrawal:** The land owner may withdraw from this Agreement if, after a period of eight years, he or she files an irrevocable request to withdraw classification with the assessor. Two years from the date of that request the assessor shall withdraw classification from the land, and the applicable taxes and interest shall be imposed as provided in RCW 84.34.070 and 84.34.108.
6. **Breach:** After the effective date of this Agreement, any change in use of the land, except through compliance with items (5) or (7) shall be considered a breach of this Agreement, and shall be subject to removal of classification and liable for applicable taxes, penalties, and interest as provided in RCW 84.34.080 and 84.34.108.
7. A breach of Agreement shall not have occurred and the additional tax shall not be imposed if removal of classification resulted solely from:
  - (a) Transfer to a governmental 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 such power 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 where the land is located disallowing the present use of such land.
  - (f) Transfer to a church when 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 (5)(g)).
8. The county assessor may require an owner to submit data relevant to continuing the eligibility of any parcel of land described in this Agreement.

Registered	8
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Indexed	6
Filed	6/4/92
Mailed	

Agreement shall be subject to the following conditions:

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That the timber management plan is followed.

Assessor

MAY 15 1992

P. Lowry

GRANTING AUTHORITY

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

Granting Authority:

Dated 5/18/92

Edward A. Gish  
City or County

Chairman, Skamania County Board of Commissioners  
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 5-26-92

Garry L. J. Taylor  
Owner(s)

Naile K Taylor  
(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 SkagitName of Applicant Garry L. & Noel K. Taylor

Tax Code \_\_\_\_\_

Address 15266 Sunwood Blvd, S. D22  
Tukwila, WA 98188Phone 206-439-8196Land Subject to This Application (Legal Description) Parcel 1100, Lot 1, N $\frac{1}{2}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ Section 36, T4N, R7 $\frac{1}{2}$ E, W.M.Assessor's Parcel or Account Number 4-7 $\frac{1}{2}$ -36, 1100, Lot 1

## 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 \_\_\_\_\_

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

Garry L. Taylor  
Noel 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.

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Name of Applicant Garry & Neel Taylor Phone 206-439-8196  
Address 15266 Sunwood Blvd, South D22 Tukwila, WA 98188  
Property Location Parcel 1100, Lot 1, Panther Creek Road, Skamania County, WA

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FORM REV 64 0021-1 (7-91)



**OPEN SPACE LAND MEANS:**

- (a) Any land area so designated by an official comprehensible 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 one ownership consisting of five or more acres in contiguous parcels devoted primarily to the growth and harvest of forest crops and which is not classified or designated as forest land under Chapter 84.33 RCW. Timber land means the land only.

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**STATEMENT OF ADDITIONAL TAX, INTEREST, AND PENALTY DUE UPON REMOVAL OF CLASSIFICATION**

1. Upon removal of classification, 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 last seven years 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 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 withdrawal 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 removal resulted solely from:
  - (a) Transfer to a governmental 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 where the land is located disallowing the present use of such land.
  - (f) Transfer to a church when 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(5)(g)).

**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 CH. 84.34 RCW. 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 Larry L. Taylor  
X Debbie Taylor

All owners and purchasers must sign.

**FOR LEGISLATIVE AUTHORITY USE ONLY**

Date application received 3-2-92 By SLD  
Amount of processing fee collected \$ 25.00 Transmitted to Planning Date \_\_\_\_\_

**FOR GRANTING AUTHORITY USE ONLY**

Date received \_\_\_\_\_ By Edward H. [Signature] 5/18/92  
Application approved ✓ Approved in part \_\_\_\_\_ Denied \_\_\_\_\_ Owner notified of denial on \_\_\_\_\_  
Agreement executed on 5-18-92 Mailed on 5-18-92