#### 103217

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## CURRENT USE APPLICATION FARM AND AGRICULTURAL CLASSIFICATION Chapter 84.34 RCW

FILE WITH COUNTY ASSESSOR Skamania NOTICE OF APPROVAL OR DENIAL 101 Tax Code Application Approved Application Denied X All of Parcel Portion of Parcel Account Numbers: 1-5-3-3-200 Date 4-131 ANGELO, SAM & JULIA Owner Notified on Fee Returned Yes No Date Applicant(s) Name and Address ANGFLO, SAM & JULIA Deputy Sign C/C TED ANGELO Auditor File Number 12515 SE 7TH ST 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. 98634 VANCOUVER WA 1-5-3-3-200 1. Legal description of land \_\_\_ irrigated acres Dry acres Cultivated 2. Acreage: s grazing land cultivated? Yes Farm woodlots Total acreage 3. List the property rented to others which is not affiliated with agricultural use and show the location on the map. Is this land subject to a lease or agreement which permits any other use than its present use? [ Yes No 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.) 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. To qualify for agricultural classification, an application on land of less than 20 acres must meet vertain minimum income standards (see definition of agricultural land (b) and (c)). Please supply the following or any other partinent data to show that the land will qualify for classification. 1927 3, Average 19\_ 19 19 List the yield per acre for the last five (5) years (bushels, pounds, tons, etc.) Registered List the annual gross income per acre Indexed, Dir for the last five (5) years Indirect If rented or leased, list the annual gross rental fee for the last five (5) years Filmed

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

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#### 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 lands producing such produc s.

#### STATEMENT OF ADDITIONAL TAY, INTEREST AND PENALTY ON REMOVAL FROM CLASSIFICATION UNDER RCW 84.34 INTEREST AND PENALTY DUE

- 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 Continuancy. 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 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 em/nent 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 dearh of the owner of at least fifty percent interest in such
  - (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 RGW 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(°g).

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 pest of my knowledge it is a true, correct and comple. Attacement.

Subscribed and sworn to before me this \_\_\_\_ day of (See WAC 458-30-125) OF W

In accordance with the provisions of RCW 84.34 035 ". . . the assessor shall submit notification of such approved to the county auditor for recording in the place and manner provided for the public recording of state tax liens In accordance with the provisions of RCW 84.34 035 ". ASSESSOR: 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.

FOR ASSESSORS USE ONLY Ree# 20072 , 19<u>8/</u> 25,00 Fee Collected \$

FORM REV 64 0024 (7-83)

# APPLICATION FOR TRANSFER OF CLASSIFIED OR DESIGNATED FOREST LAND TO CURRENT USE CLASSIFICATION

(Chapter 84.33 and 84.34 RCW)

DEC 1 1 **1**988 File with County Assessor Name of Applicant delegate delate Tax Code 22 Lebis Congles 5708 Airanike Kr. Land Subject to This Application (Legal Description) Assessor's Parcel or Account Number 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 Should Play hood in 7. about 20 and 
CHECK APPROPRIATE was all for the course of the course 1-5- 3.600- 12:23 Farm and agricultural land as provided under RCW84.34.020(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 \$4.34 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. Signature of All Owner(s) or Contract Purchaser(s) 1.2 Date Attachment: FILED FOR RECORD SKINAPIN CO. WASH BY FORM REV 64 0021 FORM REV 64 0024 May 27 2 23 PM 197 (SEE REVERSE SIDE) FORM REV 64 0038 (5-86) AUDITAR GAPYH. C'SON