

AGRICULTURAL LAND MEANS EITHER:

contiguous ownership of twenty or more acres devoted primarily to the production of livestock or agricultural products for commercial purposes; or

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 29th day of September, 1987

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

William A. Lepson
Ron C. Upson

Notary Public in and for the State of

Washington

Wahongal, WA

(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 # 27851

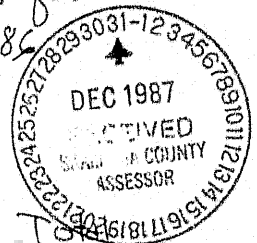
FOR ASSESSORS USE ONLY

Date 12-31, 1987

9-29-87

BOOK 108 PAGE 559

Statement of income & equivalent income for
land parcel 2-5-33-2501 from 1982 through 1986
by W.S. Upson & Kim C. Upson



1982 ① Baby Llama @ 800.00 - Milk: 300.00 - ① Beef @ 600.00 = 1700.00 ÷ 12 Acres
1982 Total/Acre \$141.66

1983 ① Beef @ 600.00 - Milk: @ 300.00 = 900.00 ÷ 12 Acres \$75.00/Acre
1983 Total/Acre \$75.00/Acre

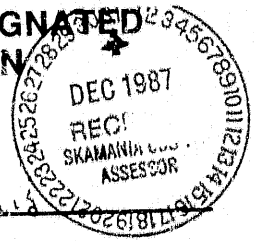
1984 ① Baby Llama @ 800.00 - Milk: @ 300.00 - ① Beef @ 600.00 = 1700.00 ÷ 12 = 141.66
Total/Acre \$141.66

1985 ① Baby Llama @ 800.00 - Milk @ 300.00 - ① Beef @ 600.00 = 1700.00 ÷ 12 = \$141.66
Total/Acre \$141.66

1986 ① Baby Llama @ 800.00 - Cow Sales ($\frac{2}{3}$ of total) = 1600.00 Total 2400.00
2400.00 ÷ 12 Acres = 200.00/Acre
Total/Acre 200.00

Total Average equivalent income per acre
for 1982 through 1986 = \$139.99 per year {699.98 ÷ 5yr}

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 Skamania

Name of Applicant William S. Upson

Tax Code 100

Address M.P. 06 R Silver Star Ln. Washougal

Phone 837 3513

Land Subject to This Application (Legal Description) 2-5-33-2501 E?

2-5-34-220

Assessor's Parcel or Account Number 2-5-33-2501

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 9-14-87

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

W. S. Upson
Kim C. Upson

Attachment:

☐ FORM REV 64 0021

☐ FORM REV 64 0024

FORM REV 64 0038 (7-86)



(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 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.