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

County Shamrock

Tax Code 115

Phone 835-5538

Land Subject to This Application (Legal Description) South of & adj. to intersection of Belle St. Rd. &

Assessor's Parcel or Account Number 01 05 08 0 0 1302 06

## 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



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 10/24/88

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

Stephen C. Thompson

**Attachment:**

FORM REV 64 0021

☒ FORM REV 64 0024

FORM REV 64 0038 (3-88)

(SEE REVERSE SIDE)

Registered 5  
Indexed, air  
Indirect 1  
Filed  
Mailed

**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.

CURRENT USE APPLICATION  
FARM AND AGRICULTURAL CLASSIFICATION  
Chapter 84.34 RCW

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FILE WITH COUNTY ASSESSOR

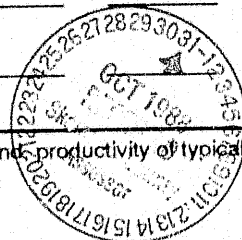
COUNTY

<b>Tax Code</b> 115	<b>NOTICE OF APPROVAL OR DENIAL</b>
<b>Account Numbers:</b> 01 05 08 00 1302 00 and 01 05 08 00 1302 06	<input checked="" type="checkbox"/> Application Approved <input type="checkbox"/> Application Denied
<b>Applicant(s) Name and Address</b> Stephen C. Thompson	<input type="checkbox"/> All of Parcel <input checked="" type="checkbox"/> Portion of Parcel
	Date Nov. 18, 19 88
	Owner Notified on Nov. 18, 19 88
	Fee Returned <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date _____, 19 _____
	<i>Shirley J. Kimmel</i> (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.

- Legal description of land located south of + adjacent to the intersection of Belle d. Rd. + Mt Pleasant Rd. NE. 1/4 Sec 8 Twp 1N. Rge 5E
- Acreage: Cultivated 1.46 Irrigated acres \_\_\_\_\_ Dry acres 42.7  
Grazed 1.46 Is grazing land cultivated? ☒ Yes ☐ No 22.44  
Farm woodlots 5.44  
Total acreage 22.44 12.44 AC Transfer from T.L.  
10 AC NOT UNDER PROGR
- Is the property rented to others which is not affiliated with agricultural use and show the location on the map.  
None
- 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.  
Brazing of horses + cattle
- Describe the present improvements on this property (buildings, etc.)  
Currently building a home + barn + clearing blackberries.
- 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 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__	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						
If rented or leased, list the annual gross rental fee for the last five years						

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





**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 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 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) 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.

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

*Stephen Carl Thompson*

(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.

**FOR ASSESSORS USE ONLY**

Fee Collected

\$ 25.00

#29766

Date

Oct. 31, 19 88



*Skamania County Assessor*

*Glenda J. Kimmel*

P. O. BOX 790, STEVENSON, WA 98648  
Phone (509) 427-5141, Ext. 229

November 17, 1988

RE: STEPHEN E. THOMPSON

Parcel #01 03 08 0 0 1302 00 <sup>41302-06 JJK</sup> Containing 42.74 acres; 32.74 acres currently under Classified Forest Land

Proposed changes: Current Use Farm/Ag management plan for ~~32.74~~ <sup>20.30</sup> acres; 20.30 acres to remain under Classified Forest Land.

It is my understanding, having talked with David O'Brien and Bob Starke, U.S.F.S., on November 4, 1988 in Hood River OR., that the above stated property with proper approval from the Department of Natural Resources and that of the United States Forest Service, will be able to follow the Washington State Forest Practices Act.

Reference was made by Mr. O'Brien as to the lay of the land; the growth and harvest of trees under the Classified Forest Land program would not be encumbered by the Scenic Act view shed restrictions.

Subject to future review by this office with concern to commercial use and income data to be required periodically from the property owner; and subject to any changes or added restrictions concerning the Columbia River Gorge National Scenic Act on this parcel; the following changes are accepted for transfer and/or application into the Current Use Farm and Agricultural classification:

10 acres will be accepted into C.U.F/AG program

12.44 acres will be transferred into the C.U.F/AG program

20.30 acres will remain in the Classified Forest Land program

It is determined in Mr. Thompson's case that the U.S.F.S. Scenic Easement will not restrict the property owners proposed plan for the agricultural use of this parcel.

Attachments include U.S.F.S. Scenic Easement, Columbia River Gorge Commission Development Review, letter from David O'Brien, U.S.F.S., Hood River. on micro-fiche file in Assessors' office

Date: 11-17-88

*Steve Thompson*

*Glenda J. Kimmel*  
Glenda J. Kimmel, Assessor  
Skamania County