

118644

# OPEN SPACE TAXATION AGREEMENT CH. 84.34 RCW

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

This Agreement between Taxpayers: T. Kapp, Shirley A. Azure, David H. Kapp

JAN 31 1994

hereinafter called the "Owner", and Skamania County

BOOK 141 PAGE 224

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: 3-10-22-900Legal Description of Classified Land: Tax Lot 900 Section 22, T3N R10E, W.M.

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 assigns 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	
Indexed, Dir	\$
Indirect	\$
Filed	
Mailed	

This Agreement shall be subject to the following conditions:

BOOK 141 PAGE 225

1. All harvested areas, except a 1-acre homesite, shall be restocked to 12 by 12 foot spacing with Douglas-fir seedling or other type of tree species.
2. When the planted trees begin to compete to the point where their crowns are approaching 40 percent of their total height, the stand shall be thinned to a 24 by 24 foot spacing.

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY *Planning Dept.*

FEB 1 2 34 PM '94

*G. Olson*  
AUDITOR  
GARY M. OLSON

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: SKAMANIA COUNTY, WASHINGTON

Dated 12-13-93

*Dean Evans*  
City or County

Dean Evans, Chairman, 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 1/13/94

*Shirley A. Figure Paul H. Kopf*  
Owner(s)

*Jack D. Kopf*  
(Must be signed by all owners)

Date signed Agreement received by Legislative Authority 1/31/94

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

Owner(s)  
Legislative Authority  
County Assessor



**BOOK 141 PAGE 226**  
**APPLICATION FOR CLASSIFICATION AS OPEN SPACE LAND OR TIMBER LAND**  
**FOR CURRENT USE ASSESSMENT UNDER CH. 84.34 RCW**

**FILE WITH THE COUNTY LEGISLATIVE AUTHORITY**

Jack: 503-548-3803  
 Shirley: 206-255-0978  
 Dave: 503-757-2507

Name of Applicant: Jack D. Kapp, Shirley A. Azure, David H. Kapp  
 JDR: 6836 N.W. 25th Lane, S.W. 15439 S.E. 16th Place, S.W. 2550 S.W. 49th Street  
 Address: Redmond, OR 97756-9277, Renton, WA 98055, Corvallis, OR 97333

Property Location: TAX LOT 900 SEC. 22, T3N, R10E, W.M.  
SKAMANIA COUNTY, STATE OF WASHINGTON

1. Interest in property: ☒ Fee Owner ☐ Contract Purchaser ☐ Other (Describe) \_\_\_\_\_  
 2. Assessor's parcel or account number: 3-10-22-900  
 Legal description of land to be classified: TAX LOT 900 SEC 22, T3N R10E, W.M.

3. Land classification that is being sought? ☐ Open Space ☒ Timber Land  
 NOTE: A single application may be made for both open space and timber land, but a separate legal description must be furnished for each area that classification is being sought.

4. Total acres in application: 16

5. **OPEN SPACE CLASSIFICATION** Number of acres: \_\_\_\_\_

6. Indicate what category of open space this land will qualify for: (See reverse side 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 public recreation opportunities  
☐ Enhance value to public of adjoining 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: 16

8. Do you have a timber management plan for 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 listed in this application:  
Timber Land

11. Describe the present improvements on this property (buildings, etc.): None.

12. Attach a map of the property to show the location 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 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 stream 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.

**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 84.04.130 (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)

DEC 22 1993

All owners and purchasers must sign.

**FOR LEGISLATIVE AUTHORITY USE ONLY**

Date application received \_\_\_\_\_

Amount of processing fee collected \$ \_\_\_\_\_

By \_\_\_\_\_

Transmitted to \_\_\_\_\_

Date \_\_\_\_\_

**FOR GRANTING AUTHORITY USE ONLY**

Date received \_\_\_\_\_

By \_\_\_\_\_

Application approved ☒ \_\_\_\_\_

Approved in part \_\_\_\_\_

Denied \_\_\_\_\_

Board of Skamania County Commissioners  
Owner notified of denial on \_\_\_\_\_

Agreement executed on \_\_\_\_\_

Mailed on \_\_\_\_\_