4-25-84 4-27-84 T-5345

FILE WITH COUNTY ASSESSOR

CURRENT USE APPLICATION
FARM AND AGRICULTURAL CLASSIFICATION
Chapter 84.34 RCW

SKAMANIA COUNTY

RECEIVED
DEC 29 1983
SKAMANIA COUNTY ASSESSOR

FILED FOR RECORD
SKAMANIA CO., WASH.
BY Ska Co. Assessor
MAR 29 11 03 AM '94
P. Lowry
AUDITOR
GARY M. OLSON

Tax Code 142

Account Numbers: 3-8-27-201

NOTICE OF APPROVAL OR DENIAL

☒ Application Approved ☐ Application Denied
☐ All of Parcel ☐ Portion of Parcel

Date _____, 19____

Owner Notified on _____, 19____

Fee Returned ☐ Yes ☐ No Date _____, 19____

Applicant(s) Name and Address

George & Jean Essex
PO Box 128
Stevenson, WA 98648

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.

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1. Legal description of land _____

Sec 27 Twp 3 Rge 5E

2. Acreage: Cultivated 5.00 (100 house)

Irrigated acres _____ Dry acres _____

Grazed 12.56

Is grazing land cultivated? ☐ Yes ☐ No

Farm woodlots _____

Total acreage 17.56

3. List the property rented to others which is not affiliated with agricultural use and show the location on the map.

4. Is this land subject to a lease or agreement which permits any other use than its present use? ☐ Yes ☒ No

5. Describe the present current use of each parcel of land that is the subject of the application.

Hay 5 acres grazing land the rest

6. Describe the present improvements on this property (buildings, etc.)

Built machine shed and shed corrells and 40 x 18 addition to barn for manger and stove. To feed and irrigation pond

7. 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.

8. 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 (5) years						

Registered
Indexed, Dir
Indirect
Filmed
Mailed

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

FORM REV 64 0024 (7-80)

Unofficial Copy

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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 ___ 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 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.

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.

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 DECEMBER, 1983

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

Bruce Esset

Joan Esset

Shirley Ann Dow
Notary Public in and for the State of WASHINGTON
residing at STEVENSON

SHIRLEY ANN DOW NOTARY PUBLIC STATE OF WASHINGTON COMMISSION EXPIRES SEPT. 1, 1985

(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 Date 12-29, 1983