

121106 OPEN SPACE TAXATION AGREEMENT BOOK 147 PAGE 150  
CH. 84.34 RCW  
(TO BE USED FOR "OPEN SPACE" OR "TIMBER LAND" CLASSIFICATION ONLY)

This Agreement between Jerry D. Shepard and Arlene Shepard

hereinafter called the "Owner", and Skamania County

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: 04-07-29-101

Legal Description of Classified Land: Section 27, T24N, R7E W.M., NE 1/4 NE1/4

Registered ☒  
Indexed, Dir ☒  
Indirect ☒  
Filed ☐  
Mailed ☐

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 assignees 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 84.04.130 (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.

This Agreement shall be subject to the following conditions:

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1. All harvested areas, except a 1-acre homesite and the 1 acre open area adjacent to the homesite shall be restocked to 12 by 12 foot spacing with douglas-fir seedling or other type of tree species within 3 years of harvest or contain at least 100 tree/acre of at least 20 year old trees.
2. All newly planted areas that contain brush shall be slashed on a yearly basis in order to allow the conifers to out-compete the brush. This shall continue until the trees reach 6' in height.
3. The applicants management plan must be followed as a condition of approval.

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.

FILED FOR RECORD  
SKAMANIA CO. WASH.  
BY Planning Dept

Granting Authority:

SKAMANIA COUNTY, WASHINGTON

Dated 11/07/94

Nov 18 3 30 PM '94

Dean Evans

City or County

P. Lawry  
AUDITOR

GARY M. OLSON

Chairman, Board of County 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 11-17-94

Jerry D. Shepard  
Owner(s)

Arlene B. Shepard

(Must be signed by all owners)

Date signed Agreement received by Legislative Authority

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

Owner(s)  
Legislative Authority  
County Assessor

# COUNTY ASSESSOR'S NOTICE OF REMOVAL OF

☒ CLASSIFIED FOREST LAND  
☐ DESIGNATED FOREST LAND  
**AND STATEMENT OF COMPENSATING TAX**  
 (RCW 84.33.120, 130, 140)

Archdiocese Of Portland for  
Central Catholic High School  
2401 SE Stark Street  
Portland Or 97214

**121107**

You are hereby notified that the following property: 20 Acres in parcel number  
02 05 30 0 0 1802 00 covered by lien recorded at Book E Page 791 part

has been removed from forest ☒ classification ☐ designation as of 11/ 8 / 94 because the land no longer meets the definition and/or provisions of forest land as follows:

RCW 84.33.120 (5) (e) sale or transfer of all or a portion of such land

to a new owner . . . notice of continuance not signed by new owner . . .

all compensating taxes shall become due and payable . . . at the time of sale

This removal shall be effective for the assessment year beginning January 1, 1995.

You are hereby notified that a compensating tax has been assessed based upon the following: 1994

True & Fair Value of Land at Time of Removal	LESS	Classified or Designated Value at Time of Removal	MULTIPLIED BY	Last Levy Rate Extended Against Land	MULTIPLIED BY	YEARS*	EQUALS	Compensating Tax
\$ 40,000	-	\$ 2,597	x	\$11.90056	x	10	=	\$ 4,451.20
RECORDING FEE								+ \$ 7.00
TOTAL TAX DUE								= \$ 4,458.20

\*Number of years in classification or designation, not to exceed 10.

The compensating tax is due and payable to the County Treasurer 30 days from the date of this notice. the tax shall become a lien on the land and shall be subject to foreclosure in the same manner as provided in RCW 84.64.050.

You may apply for classification as either Open Space farm/agricultural land or Open Space Timber Land under RCW 84.34. If the application is received within 30 days of this notice, no compensating tax would be due until the application is denied, or, if approved, the property is later removed from Open Space under RCW 84.34.108.

DATE OF NOTICE: 11/8/94

DATE PAYMENT DUE: 12/8/94

COUNTY ASSESSOR: [Signature]

or before sale is recorded

FORM REV 62 0047 (3-89)

Auditor's Recording Number  
**RECORD AFTER APPEAL**

FILED FOR RECORD  
 SKAMAHIA CO. WASH  
 BY Ska Co. Assessor

Nov 21 10 12 AM '94

P. Savary  
 AUDITOR  
 GARY M. OLSON

19 94 Assessment Year for 19 95 Tax Collection

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SKAMAHIA COUNTY  
 TREASURER'S OFFICE  
**PAID**

Sandra Willing  
 Treasurer  
 Compensating Tax

Registered ☒  
 Indexed, Original ☒  
 Indirect ☒  
 Filed ☒  
 Mailed ☒