L

CURRENT USE APPLICATION
FARM AND AGRICULTURAL LAND CLASSIFICATION
Chapter 84.34 RCW

124862

BOOK 156 PAGE 180

FILE WITH COUNTY ASSESSOR

SKAMANIA COUNTY

Tax Code 03 10 19 0 0 0700 00

Account Numbers:

DEC 15 1995

Applicant(s) Name and Address:

R. CLARK ZIEGLER
1024 COOK-UNDERWOOD RD
UNDERWOOD, WA 98651

NOTICE OF APPROVAL OR DENIAL

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

Date 3/22/96, 19

Owner Notified on , 19

Fee Returned ☐ Yes ☒ No Date , 19

(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 county legislative authority.

1. Legal description of land LOT 3 CREGO SHORT PLAT
Sec 19 Twp 3N Rge 10 E.W.M.

2. Acreage: Cultivated 11
Grazed
Farm woodlots 4
Total acreage 15
Irrigated acres Dry acres 15
Is grazing land cultivated? ☐ Yes ☐ No

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

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

5. Describe the present current use of each parcel of land described in this application.
PLANTED AS ORCHARD BEGINING IN 1987 FARMED AS ONE UNIT WITH OTHER ORCHARD ACREAGE

6. Describe the present improvements on this property (buildings, etc.).
NONE

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 this classification, an application describing 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 BINS	1991	1992	1993	1994	1995	Average
List the yield per acre for the last five (5) years (~~bushels, pounds, tons, etc.~~).	3	5	16	39	43	21.2
List the annual gross income per acre for the last five (5) years.	34	59	175	318	381 EST	193.40
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.

FORM REV 64 0024-1 (8-91)

Indexed
Indirect ✓
Filmed
Mailed

BOOK 156 PAGE 180A

FARM AND AGRICULTURAL LAND MEANS EITHER:

(a) A parcel of land or contiguous parcels of land in one ownership of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve program or its successor administered by the United States Department of Agriculture.

(b) Any parcel of land or contiguous parcels that are 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~~ 200 hundred dollars or more per acre each year for three of the five calendar years preceding the date of application for classification under this chapter; or

(c) Any parcel of land or contiguous parcels that are less than five acres devoted primarily to agricultural uses which has produced a gross income of ~~one thousand~~ 1500 dollars or more each year for three of the five calendar years preceding the date of application for classification under this chapter.

Agricultural lands also include noncontiguous parcels from one to five acres, but otherwise constituting an integral part of farming operations conducted on the land.

Agricultural lands also include farm woodlots of less than twenty acres and more than five acres and also 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 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 "Farm and Agricultural 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 64.04.130 (See RCW 84.34.108(5)(g)).

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 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)

B. Clark Ziegler

Carole L. Ziegler

(See WAC 458-30-225)

FILED FOR RECORD
SKAMANIA CO. WASH
BY Assessor

MAR 25 1 28 PM '96

O Lowry
AUDITOR
GARY M. OLSON

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 ASSESSOR'S USE ONLY

Amount of Processing Fee Collected $ 25.00 Date 12-15, 19 95

FORM REV 64 0024-2 (8-91)

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