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BOOK 217 PAGE 686

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

FILE
Ska Co Assessor

Dec 4 3 32 PM '01

GARY M. OLSON

OPEN SPACE TAXATION AGREEMENT
Chapter 84.34 RCW

(To be used for "Open Space", "Timber Land" Classification or "Reclassification" Only)

Grantor(s) SOURCE, ROBERT A. Jr.
Grantee(s) SKAMANIA COUNTY

Legal Description 5.76 Acres being a portion of the N $\frac{1}{4}$ - N $\frac{1}{2}$ - NW $\frac{1}{4}$ - NW $\frac{1}{2}$ of Section 8
Township 3N Range 8E

Assessor's Property Tax Parcel or Account Number 03-08-08-0-0-0201-00

Reference Numbers of documents Assigned or Released Book E / Page 978

This agreement between Robert A. Sourek Jr.

hereinafter called the "Owner, and Skamania County

hereinafter called the "Granting Authority".

Whereas the owner of the above described real property having made application for classification of that property under the provision of chapter 84.34 RCW.

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 convenience 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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.
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 landowner may withdraw from this agreement if, after a period of eight years, he or she files a 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), (7), or (9), 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 RCW 84.34.108.
7. A breach of agreement shall not have occurred and 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 the power in anticipation of the exercise of such power and having manifested its intent in writing or by other official action.
 - c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the land owner changing the use of such property.
 - d) 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.
 - e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
 - f) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 62.04.130 (See RCW 84.34.108(5)(d)).
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d).
 - h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
 - i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - j) The creation, sale, or transfer of fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
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.
9. Reclassification as provided in Chapter 84.34 RCW.

This agreement shall be subject to the following conditions:

1. Management of the subject parcel shall proceed as outlined in the applicant's Forest Management Plan.
2. All recommendations set out in the Forest Management Plan shall be requirements and shall be executed as specified in the plan.
3. Within three (3) years of any harvest, the harvest area should be replanted to 12'x12' spacing or contain at least 100 trees/acre or at least 20 years of age.
4. Since this application and Forest Management Plan is specific to the entire parcel, any further division of the subject parcel shall require a new management plan specific to each parcel.
5. Weeds and brush shall be suppressed until all trees exceed 6" in height.

It is declared that this agreement specifies the classification and conditions as provided for in Chapter 84.34 RCW and the conditions imposed by this Granting Authority. This agreement to tax according to the use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).

Granting Authority:

12/4/01
Date

Robert E. Miller
Chair, Board of Forestry

As owner(s) of the herein described land I/we indicated by my/our signature(s) that I am/we are aware of the potential tax liability and hereby accept the classification and conditions of this agreement.

12-4-01
Date

Robert A. Gosh Jr.
Estate

EX-101

EX-101

Must be signed by Authority

Date signed agreement received & submitted for recording 12-4-01

Prepare in triplicate with one completed copy to each of the following: Owner, Legislative Authority, County Assessor

APPLICATION FOR TRANSFER OF CLASSIFIED OR DESIGNATED
FOREST LAND TO CURRENT USE CLASSIFICATION
(CHAPTER 84.33 AND 84.34 RCW)

FILE WITH COUNTY ASSESSOR

APPLICANT
ADDRESS

Robert Smuck, Jr.
PO Box 482
CARSON WA 98610

County

Skamania

TAX CODE

I and subject to this application (legal description) see attached

Parcel No. Account No 03080800020/00

CHANGE OF CLASSIFICATION

The land is currently classified or designated forest land under provisions of Chapter 84.33 RCW and meet the definition of one of the following and I request reclassification as:

CHECK APPROPRIATE BOX

- ☐ Open space land as provided under RCW 84.34.020 (1)
(Attach completed FORM REV 64 0021)
- ☐ Farm and agricultural land as provided under RCW 84.34.020 (2).
(Attach completed FORM REV 64 0024)
- ☒ Timber land as provided under RCW 84.34.020 (3)
(Attach completed FORM REV 64 0021 and a timber management plan)

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 page 2 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 9/30/2001

Signature(s) of all Owner(s) or Contract Purchaser(s)

Robert A. Smuck Jr

Attachment:

- ☐ FORM REV 64 0021
☐ FORM REV 64 0024

FORM REV 64 0038-1 (2-93)

UNTYPED 9/24/01 App Transfer Classified Designated 9/01

Parcel "B":

North half of the North Half of the Northwest Quarter of the Northwest Quarter of Section 8, Township 3 North, Range 8 East of the Willamette Meridian;

EXCEPT - the North 148 feet of the West Half of the Northwest Quarter of the Northwest Quarter of Section 8, Township 3 North, Range 8 East of the Willamette Meridian.

Chapter 69, Laws of 1992:

- (1) If no later than thirty days after removal of classification or designation the owner applies for classification under RCW 84.34.020 (1), (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 new 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 under 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, open space-land, 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 and 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 of 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.

The application shall be accompanied by a reasonable processing fee if such fee is established by the city or county legislative authority.

To request this form in an alternate format for the visually impaired or a language other than English please call (206) 753-3217.

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

NAME OF APPLICANT Robert J. Smith PHONE 894 421 5011
 ADDRESS 13508 N. 116th St. (between 116th and 118th) N.E. 116th
 PROPERTY LOCATION 0001 Acuteville (1.6 MP from Puyallup River)

1. Interest in Property: ☒ Fee Owner ☐ Contract Purchaser ☐ Other (Describe) _____
 2. Assessor's parcel or account number 13508 N. 116th St. N.E. 116th
 Legal description of land to be classified See attached
 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 separate legal description must be furnished for each area that classification is being sought.

4. Total acres in application _____
 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 abutting or neighboring parks forests, wildlife preserves, nature reservations or sanctuaries or other Open Space
 - ☐ Preserve historic sites
 - ☐ Preserve visual quality along highway, road, and street corridors or scenic vistas
 - ☐ Retaining natural state tracts of one (1) or more acres in urban areas and open to public use a reasonably required by granting authority
 - ☐ Farm and agricultural conservation land as defined in RCW 84.34.020(8)

7. TIMBER LAND CLASSIFICATION NUMBER OF ACRES 5.76

Definition: "Timber land" means any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of forest crops for commercial purposes. A timber management plan shall be filed with the county legislative authority at the time (a) an application is made for classification as timber land pursuant to this chapter or (b) when a sale or transfer of timber land occurs and a notice of classification continuance is signed. Timber land means land only.

8. Submit a copy of your timber management plan with this application. Guidelines for a timber management plan are available from the county assessor.

A timber management plan will include the following:

- a) a legal description or assessor's parcel numbers for the property.
- b) date of acquisition of land

- e) a brief description of timber or if harvested the owners plan for restocking
- d) if land is used for grazing,
- e) whether land and applicant are in compliance with restocking, forest management, fire protection, insect and disease control, etc.,
- f) a summary of past experience and current continuing activity, or
- g) a map or property outlining current use of property and indicating location of all buildings.

9. Describe the present improvements on this property (buildings, none on timber land)

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

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 a 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 streams or water supply,
 - iii) Promote conservation of soils, wetlands, beaches or tidal marshes, or
 - iv) Enhance the value to the public or abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space,
 - v) Enhance recreation opportunities or
 - vi) Preserve historic sites, or
 - vii) Preserve visual quality along highway, road and street corridor or scenic vistas or
 - viii) Retain in its natural state tracts of land not less than one (1) acres situated in an urban area and open to public use on such conditions as may be reasonably required by the granting authority.
- c) Or, any land meeting the definition of "farm and agricultural conservation land".

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 (7) 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:
- Transfer to a governmental entity in exchange for other land located within the State of Washington.
 - 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.
 - A natural disaster such as flood, windstorm, earthquake, or other such calamity rather than by virtue of the landowner changing the use of such property.
 - 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.
 - Transfer to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
 - 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) (f)]
 - Removal of land classified as farm and agricultural land under RCW 84.34.020 (2)(d) (farm: homesite).
 - Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
 - The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

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 my accompanying documents have been examined by me and to the best of my knowledge it is true, correct and complete statement.

The agreement to tax according to use of the property is not a contract and can be canceled at any time by the Legislature (RCW 84.34.070).

Signatures of all Owner(s) or Contract Purchaser(s)

John A. Smith Jr.

(All owners and purchasers must sign)

FOR LEGISLATIVE AUTHORITY USE ONLY

Date Application received 10-11-01

Amount of processing fee collected \$ 200.00

By J. J. Johnson

Transmitted to SR Co. Comm

Date 10-24-01

FOR GRASSROOTS AUTHORITY USE ONLY

Date received 12/4/01

Application approved

Agreed in part

By Robert E. Smith

Denied

Mailed on

Owner notified of denial on