

## OPEN SPACE LAND MEANS:

- (a) Any land area so designated by an official comprehensive 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 streams 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 any contiguous ownership of five or more acres which is devoted primarily to the growth and harvest of forest crops and which is not classified as reforestation land pursuant to Chapter 84.28 RCW or as Forest Land under Chapter 84.33. Timber land means the land only.

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 on or before April 30 of the following year. The amount of such additional tax shall be equal to:
- (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 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 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 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) 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 the 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 MAY 1979

Notary Public in and for the State of WASHINGTON

Residing at WASHOUBAL

OWNER(S) OR CONTRACT PURCHASER(S)

*[Signature]*

(All owners and purchasers must sign)

## FOR LEGISLATIVE AUTHORITY'S USE ONLY:

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

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

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

Date 6-18-79

## FOR GRANTING AUTHORITY USE ONLY:

Date Received 6-19-79

Application Approved X

Approved in Part \_\_\_\_\_

Denied \_\_\_\_\_

Owner Notified of Denial on \_\_\_\_\_

Date Fee Returned \_\_\_\_\_

Agreement Executed on \_\_\_\_\_

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