

90598

APPLICATION FOR CLASSIFICATION AS FARM AND AGRICULTURAL LAND  
FOR CURRENT USE ASSESSMENT UNDER CHAPTER 64.34 REVISED CODE OF WASHINGTON

BOOK 9 PAGE 446

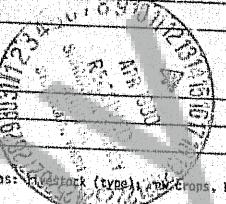
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NOV 15 1980

## FILE WITH THE COUNTY ASSESSOR

Name of applicant Daniel L. & Suzanne Harmon  
 Address M.P. 1.09R Old State Road, Carson, Wash. 98610  
 Property location M.P. 1.09R Old State Road, Carson, Wash. 98610

KAMIAH COUNTY ASSESSOR  
Phone 427-5023

1. Interest in property:	<input type="checkbox"/> Fee Owner	<input checked="" type="checkbox"/> Contract Purchaser	<input type="checkbox"/> Other (Describe) _____			
2. Assessor's parcel or account number:	<u>03 75 01 00 0701 00 7</u>					
Legal description of land to be classified:  _____						
3. Acres	Total in application <u>9</u>	Cultivated <u>9</u>	Grazed <u>9</u>			
4. List property rented to others which is not affiliated with agricultural use and show the location on the map.	 _____					
5. Is this land subject to a lease or agreement which permits any other use than its present use?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(If yes, attach a copy of the lease or agreement)			
6. Describe the present current use of each parcel of land that is the subject of this application.  <u>The full .9 acres is used for pasture rental for livestock (cows &amp; horses) and cultivation of approximately 4 tons of grass hay per year.</u>	 _____					
7. Describe the present improvements on this property (building, etc.)	 _____					
8. Attach a map of the property to show an outline of the current use of each area of the property such as: livestock (type), crops, hay land, pasture, trees, wood lots, etc. Include on it, if available, the soil qualities and capabilities. Also indicate the location of buildings.	 					
9. 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	1979	1978	1977	1976	1975	Ave.
List the yield per acre for the last five (5) years (bushels, pounds, tons, etc.)	\$240	\$160.00	\$160.00	_____	_____	_____
List the annual gross income per acre for the last five (5) years	\$153.60	\$953.60	\$753.60	_____	_____	_____
If rented or leased, list the annual gross rental fee for the last five (5) years	\$720.00	\$300.00	-0-	_____	_____	_____

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 RE/ 64 0024 (12-77)

90598

STATE OF IDAHO  
KAMIAH COUNTY  
I HEREBY CERTIFY THAT THE WRITTEN  
INSTRUMENTS OF WRITING, MADE BY  
Daniel L. & Suzanne Harmon  
ON 11-14-1980  
AT 3:30 P.M. IN THE ROOM  
WAS FILED  
OF Kamiah AT PAGE 446  
ACCORDING TO KAMIAH COUNTY, IDAHO  
COUNTY AUDITOR  
E. M. Murphy  
RECEIVED  
RECORDED  
SEARCHED  
INDEXED  
FILED

**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 one 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 on or before April 30 of the following year. The amount of such additional tax shall be equal to:
- 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
  - Interest upon the amounts of the difference (a), paid at the same statutory rate charged on the delinquent property taxes.
  - 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:
- Transfer to a government 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.
  - Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.
  - 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.
  - 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.
  - 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 27 day of January, 1977.

OWNER(S) OR CONTRACT PURCHASER(S)

Notary Public for the State of  
Washington  
Residing at Spokane, Washington

(See WAC 458-30-125)

**FOR ASSESSORS USE ONLY**

Date application received 1-15-79 By \_\_\_\_\_  
 Amount of fee collected \$ 25.00  
 Application was:  Approved  Approved in part  Denied Date 1-15-80  
 Owner notified on \_\_\_\_\_ Fee returned?  Yes  No Date \_\_\_\_\_  
 Auditors file Number \_\_\_\_\_