99383

BOOK H PAGE 3

CURRENT USE APPLICATION
FARM AND AGRICULTURAL CLASSIFICATION
Chapter 84.34 RCW

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2.24	Code		Appli	NOTICE OF AI	PROVAL OR DENIAL Application		
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FARM AND AGRICULTURAL LAND MEANS EITHEF.

- (a) Land in any contiguous ownershir of the type of the decres devoted primarily to the production of livestock or agricultural commodities for commercial pur, .es; 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 appurtena.ces necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products. lands producing such products.

STATEMENT OF ADDITIONAL TAX, INTEREST AND PENALTY DUE UPON REMOVAL FROM CLASSIFICATION UNDER RCW 84.34

- Upon removal 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 Continuancy. 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 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 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.
 (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(5g). 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 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 exorn to before me this 2000 Signatures of all owner(s) or contract purchaser(s)

Signatures of all owner(s) or contract purchaser(s) atti the State of 0, (See WAC 458-30-125)

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 ASSESSOR: 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 ASSESSORS USE ONLY

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Fee Collected \$ 35.00

99383

BOOK H PAGE 5

Map of Property

Votot

Wood

Lox

There is a chicken toop

Wood

There is a chicken toop

There is a chicken