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OPEN SPACE TAXATION AGREEMENT CH. 84.34 RCW

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

Grantor(s) WILLIS, PAUL & LINDA
 Grantee(s) SKAMANIA COUNTY
 Legal Description 16.23 ACRES IN THE NW1/4-SW1/4 OF SECTION 33
TOWNSHIP 2 N RANGE 6 E LYING SOUTH OF FRANZ ROAD
 Assessor's Property Tax Parcel or Account Number 02 06 33 0 0 1301 00
 Reference Numbers of Documents Assigned or Released _____
 This agreement between PAUL & LINDA WILLIS
 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 provisions of CH 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 covenants 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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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 land owner 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.

REV 64 0022-1 (01-06-97)

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 the 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 landowner 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 64.04.130 (See RCW 84.34108(5)(f)).
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d).
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 years of any harvest, the harvest area should be replanted to 12' x 12' spacing or contain at least 100 trees/acre of 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 CH 84.34 RCW and the conditions imposed by this Granting Authority. This agreement to tax according to the use of the property may be annulled or canceled at any time by the Legislature.

Dated 9/13/99

Granting Authority:

SKAMANIA COUNTY

City or County

Judy A. Carter

Title

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.

RECEIVED

Dated 9/13/99

SEP 14 1999

Paul W. Waller

Kimberly S. Waller

(Must be signed by all owners)

Date signed agreement received by Legislative Authority

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

REV 84 0022-2 (01-06-97)

To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.

APPLICATION FOR CLASSIFICATION AS OPEN SPACE LAND OR TIMBER LAND
FOR CURRENT USE ASSESSMENT UNDER CIL 84.34 RCW

FILE WITH THE SKAMANIA COUNTY ASSESSOR

NAME OF APPLICANT Paul & Linda Willis PHONE 1 509 427-5516
ADDRESS 31 Sams Road, Skamania, Washington 98648
PROPERTY LOCATION 2-3 Miles Northwest of Skamania Located Adjacent (South Side)
Of Franz Road on SW 1/4 Sec 33 T2N R6E W.M.

1. Interest in Property: ☐ Fee Owner ☒ Contract Purchaser ☐ Other (Describe) _____
2. Assessor's parcel or account number Account #40095 02063300 130/00
Legal description of land to be classified Tax Lot #1301 Section 33 T2N R6E W.M.

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 20.01 Less 1 Acre Homesite and 2.78 Acres BPA R/W
Net Acreage of 16.23 Acres
5. OPEN SPACE CLASSIFICATION NUMBER OF ACRES _____

6. Indicate what category of Open Space this land will qualify for (See page 2 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
- ☐ Retaining natural state (tracts of five (5) or more acres in urban areas and open to public use as reasonably required by granting authority.

7. TIMBER LAND CLASSIFICATION NUMBER OF ACRES 16.23

8. Do you have a Timber Management Plan for this property? ☒ Yes ☐ No

9. If you have no timber management plan, specifically detail the use of this property to show that it "is devoted primarily to the growth and harvest of forest crops".
SEE ATTACHED MANAGEMENT PLAN

10. Describe the present current use of each parcel of land listed in this application.

All of the property as far as can be determined has been supporting timber growth in various stages over the past several decades. Most recent logging (in 1989) removed most residual conifers. Now the area supports mainly hardwoods (Alder & Maple) with occasional Douglas fir or hemlock clumps or individual trees.

11. Describe the present improvements on this property (buildings, etc.)
N/A (None at This Time)

12. Attach a map of the property to show an outline of current use of the property and indicate location of all buildings.
13. Is this land subject to a lease or agreement which permits any other use than its present use? ☐ Yes ☒ No
If yes, attach a copy of the lease or agreement.

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) Retain in its natural state tracts of land not less than five (5) 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:

- a) Land in one ownership consisting of five or more acres in contiguous parcels devoted primarily to the growth and harvest of forest crops and which is not classified or designed as forest land under Chapter 84.33 RCW. Timber Land means the land only.

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:
- 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) 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.
 - 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.

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- e) Transfer to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
- f) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.219 and 64.04.130 [See RCW 84.34.108 (5)(f)]
- g) Removal of land classified as farm and agricultural land under RCW 84.34.020 (2)(d) (farm homestead).

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 a true, correct and complete statement.

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

Paul Willis 8/9/99
PAUL WILLIS DATE

Linda A. Willis 8/9/99
LINDA WILLIS DATE

[All owners and purchasers must sign]

FOR ASSESSOR'S USE ONLY

Date Application received 8/9/99
Amount of processing fee collected \$ 200.00

By J. D. Dwyer - Assessor's office
Transmitted to Commissioner Date 8/10/99

FOR GRANTING AUTHORITY USE ONLY

Date received _____ By Judy A. Carter
Application approved X Approved in part _____ Denied _____ Owner notified of denial on _____
Skamania County Commissioner - Chair
Agreement executed on 9-13-99 Mailed on 9-13-99

FORM REV 64 0021-2 (2-93) 495-OPEN - APPLICATION CLASS-OPEN-TIMBER