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BOOK 197 PAGE 322

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

FILE
SKA
SKA Co Assessor
Mar 14 3 01 PM '00
O'Lowry
CARYL J. JESSEN

OPEN SPACE TAXATION AGREEMENT
Chapter 84.34 RCW

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

Grantor(s) WHITNEY, LARRY & ERLEEN
Grantee(s) SKAMANIA COUNTY
Legal Description 13 Acres in the East 1004± Feet of the S½ - NE ¼ - NE ¼ of Section 19, Township 2N
Range 5E
Assessor's Property Tax Parcel or Account Number 02-05-19-0-0-0104-00 and
Reference Numbers of documents Assigned or Released 02-05-19-0-0-0106-00
This agreement between LARRY & ERLEEN WHITNEY
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 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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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 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 with 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)(f)).
 - 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 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 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).

March 6, 2000

Date

Granting Authority: SKAGANAWA COUNTY, WASHINGTON

David A. [Signature]
City or County
Chair, Board of Commissioners
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.

March 12, 2000
Date

RECEIVED

MAR 14 2000

Eileen B. Whitney
Owner(s)
Larry S. Whitney
(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 64 0022-2(1/3/2000) Open-Sp-2000

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

FILE WITH THE SKAMANIA COUNTY ASSESSOR

NAME OF APPLICANT LARRY AND ERIEN WHITNEY PHONE 360 837 2098
 ADDRESS 612 THUJA NARROW RD, WASHOUGAH, WA 98671
 PROPERTY LOCATION BEAR PRAIRIE, WEST SKAMANIA CO

1. Interest in Property: ☐ Fee Owner ☐ Contract Purchaser ☒ Other (Describe) OWNERS
 2. Assessor's parcel or account number 0104 AND 0106
 Legal description of land to be classified SE 1/4, NE 1/4, NE 1/4, SEC 19, T2N, R5E WM
AND E 1/2 SW 1/4 NE 1/4 NE 1/4, SEC 19, T2N, R5E WM

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 13 OF 15

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.

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DEC 30 1999

7. TIMBER LAND CLASSIFICATION

NUMBER OF ACRES 13

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".

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

0104 IS MANAGED AS A WOODLOT0106 - 4 ACRES MANAGED AS A WOODLOT; 1 ACRE USED FOR RESIDENCE

11. Describe the present improvements on this property (buildings, etc.) 0104 - NO IMPROVEMENTS
0106 ROAD AND HOUSE WITH SEPTIC, ELECTRICITY, WELL

- ✓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.

- 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 84.34.210 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)

James S. Whitney
Colleen B. Whitney

[All owners and purchasers must sign]

FOR ASSESSOR'S USE ONLY

Date Application received 12/30/99
 Amount of processing fee collected \$ 200.00
 Receipt # 69352

By Skamania County Assessor
 Transmitted to Commissioners Date 2-7-2000

FOR GRANTING AUTHORITY USE ONLY

Date received _____ By _____
 Application approved 03/06/00 Approved in part _____ Denied _____
 Skamania County Commissioner - Chair Edward H. Whitney Owner notified of denial on _____
 Agreement executed on March 6, 2000 Mailed on _____

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