

137972

BOOK 198 PAGE 644

When Recorded Return to:

Skamania County Assessor  
P O Box 790  
Stevenson, WA 98648

FILED  
SKAMANIA COUNTY  
BY Ska. Co. Assessor  
APR 25 8 23 AM '00  
P. Laury  
GARY J. OLSON

# OPEN SPACE TAXATION AGREEMENT

Chapter 84.34 RCW

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

Grantor(s) FRED & JUNE MacDONALD

Grantee(s) SKAMANIA COUNTY

Legal Description 13.98 ACRES A PORTION OF THE NW¼ - SE¼ OF SECTION 28  
TOWNSHIP 2N RANGE 6E

Assessor's Property Tax Parcel or Account Number PART OF 02-06-28-0-0-1000-00

Reference Numbers of documents Assigned or Released BOOK E/ PAGE 876 A PORTION OF

This agreement between FRED AND JUNE Mac DONALD

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 convenience 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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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 proved 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 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 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)(i)).
  - 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).

Granting Authority:

4-11-00  
Date

Edward A. Spitz  
City or County  
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.

4-20-2000  
Date

Fred M. Mac Donald  
Owner(s)  
June Mac Donald  
Owner(s)  
Owner(s)

**RECEIVED**

**APR 21 2000**

Strommen County Assessor

Date signed agreement received & submitted for recording 4-24-00

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

BOOK 198 PAGE 647

APPLICATION FOR TRANSFER OF CLASSIFIED OR DESIGNATED  
FOREST LAND TO CURRENT USE CLASSIFICATION  
(CHAPTER 84.33 AND 84.34 RCW)

FILE WITH COUNTY ASSESSOR

County Skamania

APPLICANT Fred & June MacDonald  
ADDRESS PO Box 130

TAX CODE \_\_\_\_\_

NORTH Bannville WA 98635

Land subject to this application (legal description) APPORTION OF THE NW 1/4 - SE 1/4 of Sec 29  
TRANSFER OF LIEN BOOK E PAGE 876 T24R6E

Parcel No. Account No. 02 06 28 00 1000 00

CHANGE OF CLASSIFICATION

The land is currently classified or designated forest land under provisions of Chapter 84.33 RCW and meet the definition of one of the following and I request reclassification as:

CHECK APPROPRIATE BOX

- ☐ Open space land as provided under RCW 84.34.020 (1)  
(Attach completed FORM REV 64 0021)
- ☐ Farm and agricultural land as provided under RCW 84.34.020 (2).  
(Attach completed FORM REV 64 0024)
- ☒ Timber land as provided under RCW 84.34.020 (3)  
(Attach completed FORM REV 64 0021 and a timber management plan)

AFFIRMATION

As owner(s) or contract purchaser(s) of the land described in this application, I hereby indicate by my signature that I have read page 2 of this form and I am aware of the potential tax liability involved when the land ceases to be classified under provisions of Chapter 84.34 RCW.

If this land is removed from classification before ten years have elapsed, compensating tax will be due for the part of the period it was classified or designated forest land.

Date \_\_\_\_\_

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

RECEIVED

FEB 22 2000

Attachment:

- ☐ FORM REV 64 0021  
☐ FORM REV 64 0024

FORM REV 64 0038-1 (2-93)

RETYPE: SKA CO-AppTransf-Classified/Designated 98

Page 1 of 2



**Chapter 69, Laws of 1992:**

- (1) If no later than thirty days after removal of classification or designation the owner applies for classification under RCW 84.34.020 (1), (2) or (3), then the classified or designated forest land shall not be considered removed from classification or designation for purposes of compensating tax under RCW 84.33.120 or 84.33.140 until the application for current use classification under RCW 84.34.030 is denied or the property is removed from designation under RCW 84.34.108. Upon removal from designation under RCW 84.34.108, the amount of compensating tax due under this chapter shall be equal to:
- (a) The difference, if any, between the amount of the assessed valuation on such land as forest land and the amount of the new assessed valuation of such land when removed from designation under RCW 84.34.108 multiplied by the dollar rate of the last levy extended against such land, multiplied by
  - (b) A new number equal to:
    - (i) The number of years the land was classified or designated under this chapter, if the total number of years the land was classified or designated under this chapter and classified under chapter 84.34 RCW is less than ten; or
    - (ii) Ten minus the number of years the land was classified under chapter 84.34 RCW, if the total number of years the land was classified or designated under this chapter and classified under chapter 84.34 RCW is at least ten.
- (2) Nothing in this section authorizes the continued classification or designation under this chapter or defers or reduces the compensating tax imposed under forest land not transferred to classification under subsection (1) of this section which does not meet the necessary definitions of forest land under RCW 84.33.100. Nothing in this section affects the additional tax imposed under RCW 84.34.108.

The application for transfer from classified or designated forest land to current use classification, open space-land, farm, and agricultural or timber land must be made within 30 days from the date of removal from forest land.

The county assessor will approve all applications for transfer to farm and agricultural classification.

In all unincorporated areas, the legislative authority shall act as the granting authority for applications for transfer to timber and classification. Lands within the incorporated areas shall be acted upon by a group composed of three members of the county legislative authority and three members of the city legislative authority.

Compensating tax will be due at the time of sale of transfer of any portion of land unless the application for classification is approved. If only a portion of the parcel listed on the application qualifies for classification the granting authority may approve only that part.

The application shall be accompanied by a reasonable processing fee if such fee is established by the city or county legislative authority.

To request this form in an alternate format for the visually impaired or a language other than English please call (206) 753-3217.

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 Fred MacDonald and June MacDonald PHONE 509, 427-5193  
ADDRESS 1402 Duncan creek rd, Skamania, wa, 98648  
PROPERTY LOCATION Same1. Interest in Property: ☐ Fee Owner ☐ Contract Purchaser ☐ Other (Describe) \_\_\_\_\_2. Assessor's parcel or account number 02 06 24 00 1000 00  
Legal description of land to be classified \_\_\_\_\_3. Land Classification that is being sought? ☐ Open Space ☒ Timber LandNOTE: 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 23.98

5. OPEN SPACE CLASSIFICATION

NUMBER OF ACRES 23

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 13.988. Do you have a Timber Management Plan for this property? ☒ Yes ☐ No9. 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.

The 13.98 is currently in mostly timber of Fir, Alder, and Maple  
The remaining 10 is used for a residence, shop and space for equipment.11. Describe the present improvements on this property (buildings, etc.) Besides the residence, there is  
a large shop and two out buildings, also large flat areas for equipment  
moving and storage.



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)

x Irvin Mac Donald

x June Mac Donald

[All owners and purchasers must sign]

**FOR ASSESSOR'S USE ONLY**

Date Application received 2/23/2000

Amount of processing fee collected \$ 200.00

By J.R. Dwyer

Transmitted to Skamania Co Date 2/28/00  
Commissioners

**FOR GRANTING AUTHORITY USE ONLY**

Date received \_\_\_\_\_

By \_\_\_\_\_

Application approved 4-11-00 Approved in part \_\_\_\_\_

Denied \_\_\_\_\_

Owner notified of denial on \_\_\_\_\_

Skamania County Commissioner - Chair Harold H. McLean

Agreement executed on 4-12-00

Mailed on 4-12-00