

142594

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When Recorded Return to:

Skamania County Assessor  
PO Box 790  
Stevenson, WA 98648

FILED  
SKAMANIA COUNTY  
BY Assessor

OCT 12 4 42 PM '01  
GARY H. OLSON

**OPEN SPACE TAXATION AGREEMENT**

Chapter 84.34 RCW

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

Grantor(s) CALIFF, MATTHEW & ELAINE  
Grantee(s) SKAMANIA COUNTY

Legal Description 8 ACRES BEING A PORTION OF THE S $\frac{1}{2}$  - NE $\frac{1}{4}$  - SE $\frac{1}{4}$  OF SECTION 33 TOWNSHIP 2N RANGE 5E

Assessor's Property Tax Parcel or Account Number 02-05-33-0-0-2504-00  
Reference Numbers of documents Assigned or Released Bk E/Pg 829 & Bk F/Pg 506 & Bk 108/Pg 950

This agreement between Matthew & Elaine Califf  
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.

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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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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 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)(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. Planting of the field areas will be done the Spring of 2002, with follow-up planting as needed.
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).

Oct. 8, 2001  
Date

Granting Authority:  
Albert E. McKee  
City or County  
Chairman, 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.

refused  
Date

Stuart J. Cady  
Owner(s)  
Owner(s)  
(Must be Signed By All Owners)

Date signed agreement received & submitted for recording \_\_\_\_\_

Prepare in triplicate with one completed copy to each of the following: Owner, Legislative Authority, County Assessor  
REV 64 (0022-1 (1/3/2000) OPEN-SP-2000-Pg 3 of 3

BOOK 215 Pg 708

APPLICATION FOR CHANGE OF CLASSIFIED OR USE  
(CHAPTERS 84.33 AND 84.34 RCW)

Applicant's Name <u>Califf, Matthew &amp; Elaine</u>	County <u>Skamania</u>
Address <u>371 Silver Star Lane</u>	Tax Code: <u>100</u>
City, State, Zip Code <u>Washougal WA 98671</u>	
Phone Number <u>( )</u>	

Land Subject To This Application: (legal description)  
A portion of the S½ - NE¼ - SE¼ of Section 33 Township 2 N, Range 5E

Parcel Number or Account Number 02-05-33-0-0-2504-00 Lien Book F / Pg 506 & Bk 108/ Pg 950

CHANGE OF CLASSIFICATION

The land is currently classified as Farm and Agricultural land under RCW 84.34.020(2) and I/we hereby request reclassification as: (Check appropriate box.)

Timber Land as provided under RCW 84.34.020(3) (Attach completed form REV 64 0021 and a timber management plan) 5 Acres

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)

The land is classified as Open Space Farm and Agricultural Conservation Land under RCW 84.34.020(1)(c) and I hereby request reclassification to:

Farm and agricultural land under RCW 84.34.020(2).

The land is currently classified as Timber Land under RCW 84.34.020(3) and I/we hereby request reclassification as:

Forest land classification under chapter 84.33 RCW. (attach completed REV 62 0021)

Open Space land as provided under RCW 84.34.020(1). (attach completed REV 64 0021)

Farm and agricultural land as provided under RCW 84.34.020(2) (attached completed REV 64 0024)

Requests for transfer from Forest Land classification under provisions of Chapter 84.33 RCW to Current Use classification under Chapter 84.34 RCW should be made on REV 64 0038.

To request this form in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. ADA accommodations available with 24 hour notification.

GENERAL INFORMATION

RECLASSIFICATIONS: Are defined in RCW 84.34.070(2) as follows:

- (2) The following reclassifications are to be considered withdrawals or removals and are not subject to additional tax under RCW 84.34.108.
  - a) Reclassification between lands under RCW 84.34.020(2) and (3);
  - b) Reclassification of land classified under RCW 84.34.020(2) and (3) or chapter 84.33 RCW to open space land under RCW 84.34.020(1);
  - c) Reclassification of land classified under RCW 84.34.020(2) or (3) to forest land classified under chapter 84.33 RCW; and
  - d) Reclassification of land classified as open space land under RCW 84.34.020(1) (c) and reclassified to farm and agricultural land under RCW 84.34.020(2) if the land has been previously classified as farm and agricultural land under RCW 84.34.020(2).
- (3) Applications for reclassification shall be subject to applicable provisions of RCW 84.34.037, 84.34.035, 84.34.041, and chapter 84.33 RCW.
- (4) The income criteria for land classified under RCW 84.34.020(2)(b) and (c) may be deferred for land being reclassified from land classified under RCW 84.34.020(1)(c) or (3), or chapter 84.33 RCW into RCW 84.34.020(2)(b) or (c) for a period of up to five years from the date of reclassification. [1992 c 69 § 10]

FARM AND AGRICULTURAL CONSERVATION LAND: is defined in RCW 84.34.020(8)(a & b) as follows:

- (8) "Farm and agricultural conservation land" means either:
  - (a) Land that was previously classified under subsection (2) of this section, that no longer meets the criteria of subsection (2) of this section, and that is reclassified under subsection (1) of this section; or
  - (b) Land that is traditional farmland that is not classified under chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture. [1992 c 69 § 4]

And also defined in RCW 84.34.037(2)(c) as follows:

- (c) Whether granting the application for land applying under RCW 84.34.020(1)(c) will (i) either preserve land previously classified under RCW 84.34.020(2) or preserve land that is traditional farmland and not classified under chapter 84.33 or 84.34 RCW, (ii) preserve land with a potential for returning to commercial agriculture, and (iii) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of property.

8/16/01  
Date

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

*[Signature]*  
*[Signature]*

001007

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

<u>Califf, Matthew &amp; Elaine</u> Applicant's Name <u>371 Silver Star Lane</u> Address <u>Washougal WA 98671</u> City, State, Zip Code ( ) Phone Number:	<u>Skamania</u> County Tax Code: <u>100</u>
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Land Subject To This Application: *(legal description)*  
A portion of the S $\frac{1}{2}$  - NE $\frac{1}{4}$  - SE $\frac{1}{4}$  of Section 33 Township 2 N, Range 5E

Parcel Number or Account Number 02-05-33-0-0-2504-00 Lien Book E / Page 829

**CHANGE OF CLASSIFICATION**

The land is currently Classified or Designated Forest Land under the provisions of Chapter 84.33 RCW and meets the definition of one of the following and I/we 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)* 3 Acres

**AFFIRMATION**

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

8/16/01  
 Date

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

**RECEIVED**  
 SEP 06 2001  
 Skamania County Assessor

Matthew & Elaine J. Califf

10. 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 a comprehensive land use plan adopted by a city or county authority, 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) Preserve visual quality along highway, road, and street corridor or scenic vistas or
  - viii) Retain in its natural state tracts of land not less than one (1) acre situated in an urban area and open to public use on such conditions as may be reasonably required by the granting authority.
- c) Or, any land meeting the definition of "farm and agricultural conservation land".

**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.

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- d) 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)]
- e) Removal of land classified as farm and agricultural land under RCW 84.34.020 (2)(d) (farm homestead).
- f) 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.
- g) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
- h) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

**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.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070)

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

*Elaine J. Coffey*  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

RECEIVED  
[All owners and purchasers must sign]

SEP 08 2001

**FOR ASSESSOR'S USE ONLY**

Skamania County Assessor

Date Application received 9-6-01 By SL Dorigo  
 Amount of processing fee collected \$ 200. 9-13-01 Transmitted to Skamania Co Date 9-14-01  
 # 77624 COMMISSIONERS

**FOR GRANTING AUTHORITY USE ONLY**

Date received Oct 8, 2001 By Albert E. McKee  
 Application approved October 8, 2001 Approved in part \_\_\_\_\_ Denied \_\_\_\_\_  
 Owner notified of denial on \_\_\_\_\_  
 Skamania County Commissioner - Chair Albert E. McKee  
 Agreement executed on October 8, 2001 Mailed on \_\_\_\_\_