

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648
509-427-3720

OPEN SPACE TAXATION AGREEMENT

Chapter 84.34 RCW

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

Grantor(s): JEMTEGAARD, LOIS C

Grantee(s): SKAMANIA COUNTY

Legal Description: A portion of the S $\frac{1}{2}$ - S $\frac{1}{2}$ - SW $\frac{1}{4}$ - NW $\frac{1}{4}$ and a portion of the N $\frac{1}{2}$ - NW $\frac{1}{4}$ - SW $\frac{1}{4}$
Of Section 18, Township 1N, Range 5EWM being 19.24 acres.

Assessor's Property Tax Parcel or Account Number: 01-05-18-0-0-0202-00; 203; 204; & 205

Reference Numbers of documents Assigned or Released Book G /Page 285

This agreement between Lois C Jemtegaard

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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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. 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. 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 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 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 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)(e).
 - 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.
 - k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as forestland under chapter 84.33 RCW, or under chapter 84.34 RCW continuously since 1993.

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. The owner may apply for reclassification as provided in Chapter 84.34 RCW.

This agreement shall be subject to the following conditions:

Acreage shall be returned to commercial agricultural production, if sold or transferred to a new owner.

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:

12-5-05
Date

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.

2-8-05
Date

Luis Fontegard
Owner(s)
Owner(s)
Owner(s)

(Must be Signed By All Owners)

Date signed agreement received by Legislative Authority December 5, 2005

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

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (800)451-7985.