

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

**NOTICE OF APPROVAL OR DENIAL OF APPLICATIONS
FOR CLASSIFICATION AS FARM AND AGRICULTURE LAND
UNDER RCW 84.34.020(2)**

Grantor(s) PEYROLLAZ, JOHN F & CLOIDA F TRUSTEESGrantee(s) SKAMANIA COUNTYLegal Description 2.75 ACRES LOCATED IN THE N1/2-NW1/4-SW1/4 OF SECTION 28
TOWNSHIP 3 N RANGE 8 EWMAssessor's Property Tax Parcel or Account Number 03082800020200Reference Number of Documents assigned on Revised Book 134 / Page 991 ADDED ACREAGE

Your application for Farm and Agriculture classification has been:

Approved in Whole
 Denied in Whole
 Transferred from RCW 84.33

Approved in Part
 Denied in Part

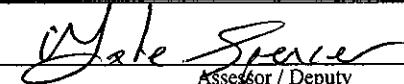
Partial Approval

Legal Description for partial approval

**THIS IS APPROVED ADDING ACREAGE TO PARCELS
ALREADY IN THE PROGRAM. 03082800020100**03082810120000 & 03082820100000**Denial - A portion or all of the land described above has been denied classification.**

Reason for Denial _____

Appeal - A denial of an application as Farm and Agricultural land may be appealed to the County Board of Equalization. The appeal must be filed within 30 days of the date of notice of denial or July 1 of the current year, whichever is later.


Assessor / Deputy

2/6/08
Date

Prepare in duplicate. If denied, send original to land owner. If approved, file original with Auditor's Office. When returned from Auditor, send land owner a copy. Retain original with recording information.

Current Use
Application for Farm and Agricultural Land Classification
Chapter 84.34 RCW

File With County Assessor

Skamania

County

Tax code: _____ Account number(s): <u>03082800020200</u> Applicant(s) name and address: <u>John F. Peyrollaz and Cloida F. -</u> <u>Peyrollaz, Trustee of The John F.</u> <u>Peyrollaz and Cloida F. Peyrollaz, Trust</u> <u>Agreement dated Nov. 13, 1996</u> <u>P.O. Box 188, Carson, WA 98610</u>		Notice of Approval or Denial <input checked="" type="checkbox"/> Application approved <input type="checkbox"/> Application denied <input type="checkbox"/> All of parcel <input type="checkbox"/> Portion of parcel Date: <u>2/6/08</u> Owner notified on: _____ Fee returned <input type="checkbox"/> Yes <input type="checkbox"/> No Date: _____ Assessor/Deputy Signature: <u>John F. -</u>																				
<p>APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.</p> <p>1. Legal description: <u>See attached Exhibit B</u></p> <p>Sec: _____ Twp: _____ Rge: _____</p> <p>2. Acreage: Cultivated _____ Irrigated acres: _____ Dry acres: <u>20</u> Grazed <u>2.75</u> Is grazing land cultivated? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Farm woodlots _____ TOTAL acreage <u>20</u></p> <p>3. List the property rented to others which is not affiliated with agricultural use and show the location on the map. <u>N/A</u></p> <p>4. Is the land subject to a lease or agreement that permits any use other than its present use? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>5. Describe the present current use of each parcel of land described in this application. <u>Grazed</u></p> <p>6. Describe the present improvements on this property (buildings, etc.). <u>None</u></p> <p>7. Attach a map of the property to show an outline of the current use of each area of the property such as: livestock (type), row crops, hay land, pasture, wasteland, woodlots, etc. Include on the map, if available, the soil qualities and capabilities. Also indicate the location of buildings.</p> <p>8. To qualify for this classification, an application describing land of less than twenty acres must meet certain minimum income standards (see definition of agricultural land (b) and (c)). Please supply the following or any other pertinent data to show that the land will qualify for classification.</p> <p style="text-align: right;"><u>Part of Information already</u> Average <u>provided on other parcels.</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">Year</td> <td style="width: 25%; text-align: center;">\$</td> <td style="width: 25%; text-align: center;">\$</td> <td style="width: 25%; text-align: center;">\$</td> </tr> <tr> <td>List the yield per acre for the last five years (bushels, pounds, tons, etc.).</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>List the annual gross income per acre for the last five (5) years.</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>If rented or leased, list the annual gross rental fee for the last five years.</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </table>				Year	\$	\$	\$	List the yield per acre for the last five years (bushels, pounds, tons, etc.).	_____	_____	_____	_____	List the annual gross income per acre for the last five (5) years.	_____	_____	_____	_____	If rented or leased, list the annual gross rental fee for the last five years.	_____	_____	_____	_____
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NOTICE: The assessor may require the owners to submit pertinent data regarding the use of the classified land, productivity of typical crops, income, etc.

Farm and Agricultural Land Means Either:

- (a) A parcel of land or contiguous parcels of land in one ownership of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve program or its successor administered by the United States Department of Agriculture.
- (b) Any parcel of land or contiguous parcels that are five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre each year for three of the five calendar years preceding the date of application for classification under this chapter.
For the purposes of (b) only, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs; or
- (c) Any parcel of land or contiguous parcels that are less than five acres devoted primarily to agricultural uses which has produced a gross income of fifteen hundred dollars or more each year for three of the five calendar years preceding the date of application for classification under this chapter.

Agricultural lands also include noncontiguous parcels from one to five acres, but otherwise constituting an integral part of farming operations conducted on the land.

Agricultural lands also include land, not to exceed twenty percent of classified land, that has incidental uses compatible with agricultural purposes, and also the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products.

**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 thirty 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 "Farm and Agricultural Land" and the amount of property tax otherwise due and payable for the last seven 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 twenty percent shall be applied to the additional tax if the classified land is sold, transferred, or applied to some other use, except through compliance with the property owner's request for withdrawal, or except as a result of those conditions listed in (2) below.
2. The additional tax, interest, and penalty specified in (1) 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 of land 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(6)(f)).
- (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e) (farm homesite value).
- (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 a 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 classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993. The date of death shown on a death certificate is the date used.

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 Chapter 84.34 RCW. I also declare under the penalties for false swearing that this application and any 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):

John G. Campbell, Trustee
Colida F. Peyronelle, Trustee
(See WAC 458-01-225)

WAC 450-30

In accordance with the provisions of RCW 84.34.035, "...the assessor shall submit notification of such approval (form REV 64 0088) to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property." 1-22-00

Amount of Processing Fee Collected \$ 200.

Date 4-23-07

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. 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 1-800-451-7985.

EXHIBIT B

A tract of land situated in the N $\frac{1}{2}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$ Section 28, Township 3 North, Range 8 East of the Willamette Meridian, in the County of Skamania and the State of Washington, and described as follows:

Commencing at the West $\frac{1}{4}$ corner of Section 28, thence S 00°09'55" E, 441.70 feet along the West line of said N $\frac{1}{2}$ SW $\frac{1}{4}$ to the Southwest corner of the parcel described in that particular instrument recorded in Book 175 at Page 766 of Deeds and the Point Of Beginning (which is marked with an iron rod); thence continuing on said line S 00°09'55" E, 102.68 feet to the Northerly right-of-way line of SR 14; thence Easterly, at all times along said right-of-way, 4105.04 feet to the East line of said NW $\frac{1}{4}$ SE $\frac{1}{4}$; thence leaving said right of way, N 00°36'36" W, 86.85 feet along said East line to a point (from which an iron rod bears N 00°36'36" W, 55.96 feet); thence N 87°59'43" W, 678.41 feet; thence N 81°28'00" W, 1760.98 feet (from which an iron rod witness monument bears N 04° 00' W, 2.00 feet); thence N 88°32'00" W, 609.19 feet (from which an iron rod bears N 00°13'04" E, 47.82 feet); thence N 00°13'04" E, 282.39 feet (which is marked with an iron rod; thence N 89°47'46" W, 509.97 feet to the Northeast corner of said parcel described in Book 175 at Page 766; thence S 00°09'55" E, 341.70 feet to the Southeast corner of said parcel; thence N 87°47'32" W, 510.00 feet to the Southwest corner of said parcel and the Point Of Beginning; TOGETHER WITH AND SUBJECT TO a nonexclusive easement of 30 feet in width for access and utility purposes over, under and across a strip of land being 15 feet in width on each side of a centerline described in said Book 175, Page 767 of Deeds. ALSO SUBJECT TO an easement for access and utility purposes over, under and across a strip of land being 30 feet in width and described as :

The South 30 feet of the North 100 feet of the West 1019.97 feet of the NW $\frac{1}{4}$ SW $\frac{1}{4}$, EXCEPTING therefrom the West 105 feet thereof, and SUBJECT TO easement to United States of America for electric transmission line as recorded in Volume 51, Page 180 of Deeds; ALL records of Skamania County Auditor.

Containing 20.00+ acres.



Gary H. Martin, Skamania County Assessor

Date 6-20-06 Parcel # 03082890020100
210 portion of

23 February 2006
Terry N. Trantow, PLS

1439.des.B1

Planning Department - Exemption over
20 acres approved by:

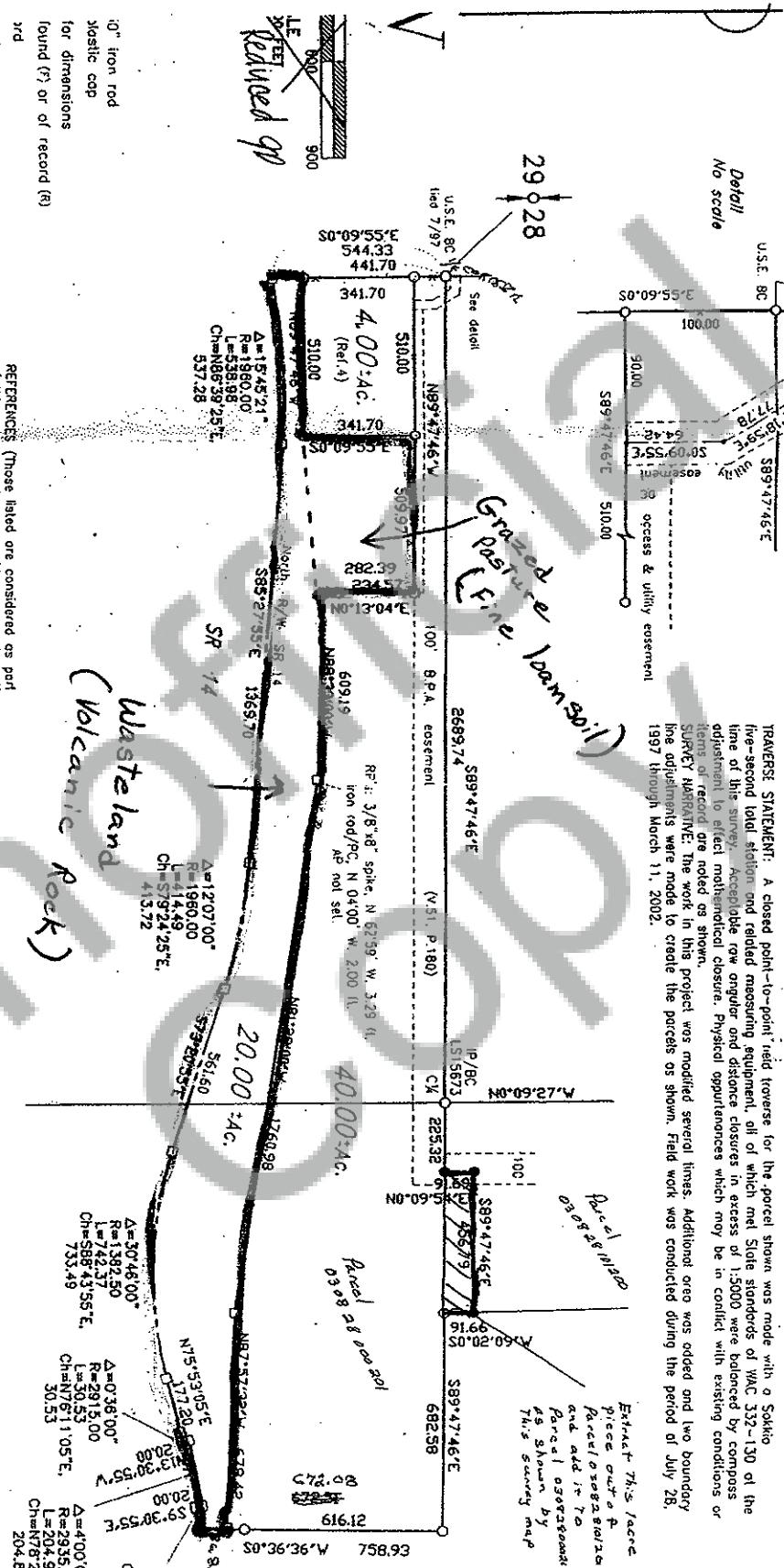
gd 6/20/06

TRaverse Statement: A closed point-to-point field traverse for the parcels shown was made with a Sokkia line-second total station and related measuring equipment, all of which met State standards of WAC 332-130 of the line of survey. Acceptable raw angular and distance closures in excess of 1,5000 were balanced by compass adjustment to effect mathematical closure. Physical opportunities which may be in conflict with conditions or terms of record are noted as shown.

Survey Narrative: The work in this project was modified several times. Additional areas were added and two boundary line adjustments were made to create the parcels as shown. Field work was conducted during the period of July 28,

510.00

Extract from this acre
price out a
parcel of 358.86 acres
and add to
Parcel 1 358.86 acres
as shown by
this survey map



REFERENCES (Those listed are considered as part

no warranty
in title;
the accuracy
of plots
is not guaranteed.

1-509-493-3111

1. C. 175, P. 756 of Deeds (B.L.A.)
 2. C. 175, P. 757 of Deeds (B.L.A.)
 3. B. 3, P. 124 of Short plots, LS15673, AF#10058
 4. B. 175, P. 756 of Deeds (B.L.A.)
 5. B. 175, P. 757 of Deeds (B.L.A.)
 6. B. 153, P. 118 of Deeds (BNRR to Peckoloz)
 7. B. 3, P. 450 of Surveys, LS15673, AF#10776.
 Basis of bearings derived from Skamania Co. control points