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OPEN SPACE TAXATION AGREEMENT

Chapter 84.34 RCW

(To be used for "Open Space", "Timber Land" Classification or "Reclassification" Only) Grantor(s): Pope Resources Grantee(s): SKAMANIA COUNTY Legal Description: See Attached Exhibit B Assessor's Property Tax Parcel or Account Number: See Attached Exhibit A Reference Numbers of documents Assigned or Released Pope Resources This agreement between 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:

Now, therefore, the parties, in consideration of the mutual convenience and conditions set forth herein, do agree as follows:

Timber Land

1. During the term of this agreement, the land shall be used only in accordance with the preservation of its classified use.

Open Space Land

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X

- 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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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:

Taxed at 50% of Market Value.
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:
6/11/13 Ribert Anders
Date Chair Board of Country Councission Trie
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 appnditions of this agreement.
bate Dir CLT Owner(s)
Owner(s)
Owner(s)
(Must be Signed By All Owners)
Date signed agreement received by Legislative Authority (2/1/13
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.

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Exhibit A Parcel Account Numbers

Portions of each of the following tax parcels:

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Exhibit B Legal Description

A Tract of land located in a portion of Sections 4, 5, 9, 10, 11, 14, 15 and 16, Township 7 North, Range 6 East, Willamette Meridian, Skamania County, Washington, being a portion of the land described in the "Second Revised Division Map of Swift North", according to the plat thereof, recorded in Auditor's file number 2013000822, Records of Skamania County, Washington, and in Deed recorded in Auditor's file number 201300082, more particularly described as follows:

BLOCK "B"

That portion of the Northeast quarter, north of Pine Creek, of Section 5, Township 7 North, Range 6 East, Willamette Meridian, Skamania County, Washington. Also described as Lots B-3, 4 and 7 per said "Second Revised Division Map of Swift North";

BLOCK "C"

The Northeast quarter, the Southeast quarter, that portion of the Southwest quarter east of Pine Creek and that portion of the Northwest quarter east of Pine Creek, of Section 4, Township 7 North, Range 6 East, Willamette Meridian, Skamania County, Washington. Also described as Lots C-1 through 11, 13 through 18, and 20 through 28 per said "Second Revised Division Map of Swift North";

BLOCK "G"

A portion of the Northeast quarter, the Southeast quarter and the Northwest quarter north and east of Pine Creek, of Section 9, Township 7 North, Range 6 East, Willamette Meridian, Skamania County, Washington. Also described as Lots G-2 through 7, 9, 10, 13, 16 and 20 per said "Second Revised Division Map of Swift North";

BLOCK "H"

Section 10, Township 7 North, Range 6 East, Willamette Meridian, Skamania County, Washington. Also described as Lots H-1 through 32 per said "Second Revised Division Map of Swift North";

BLOCK "I"

The West half of Section 11, Township 7 North, Range 6 East, Willamette Meridian, Skamania County, Washington. Also described as Lots I-1 through 16 per said "Second Revised Division Map of Swift North";

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BLOCK "M"

The Northeast quarter, that portion of the North half of the Southeast quarter, north of Pine Creek, that portion of the North half of the Northeast quarter of the Northwest quarter, north of Pine Creek, and that portion of the Northwest quarter, north of Pine Creek, of Section 15, and that portion of East Half of the Northeast quarter, east of Pine Creek, of Section 16, Township 7 North, Range 6 East, Willamette Meridian, Skamania County, Washington. Also described as Lots M-1 through 15 per said "Second Revised Division Map of Swift North";

BLOCK "N"

The North half of the Northeast quarter of Section 14, Township 7 North, Range 6 East, Willamette Meridian, Skamania County, Washington. Also described as Lots N-1 through 4 per said "Second Revised Division Map of Swift North";

