

NOTICE OF CONTINUANCE PACKET
Chapter 84.34 and 84.33 RCW

NOTICE OF CONTINUANCE

RECORDING FORM

(Page 1 & 2)

MEANING OF:

(Page 3, 4 & 5)

OPEN SPACE

FARM AND AGRICULTURAL

TIMBER LAND

DESIGNATED FOREST LAND

THE NOTICE OF CONTINUANCE FORM IS REQUIRED WHEN a transfer is recorded on any parcel under a deferred tax program.

- a. The purchaser(s) need to read and understand all 5 pages of the Notice of Continuance “Land Classified as Current Use or Forest Land”.
- b. **It must be signed by all parties and recorded** (*Only pages 1 and 2 must be recorded*) in the Auditor’s Office after being reviewed and approved by the Assessor’s Office.

If the form is **not** approved and recorded, the compensating tax to remove a parcel from the *deferred tax program would be due before any transfer documents could be recorded.*

THE FOLLOWING ADDITIONAL INFORMATION WILL BE REQUIRED AND MUST BE APPROVED PRIOR TO RECORDING BY THE ASSESSOR’S OFFICE.

1. **Current Use Agriculture:** – Will need a statement on “how they intend to use the land for Commercial Agriculture purposes and meet the INCOME requirement of this program to continue its eligibility for the classification.” (A copy of their farm IRS Form will be required each year).
2. **Current Use Timber Land/Designated Timber Land:** – Shall submit a Timber Land Management Plan for the property. It must show how acres are to be devoted to the growing and harvesting of forest crops for Commercial purposes.
3. Any **Newly Created** parcel that is only a portion of a previously classified property will require a New Timber Management Plan.”
4. **Open Space** – will require a statement “*how they plan to use the property to continue the eligibility*”.

You must submit the above information for approval prior to recording date to avoid delays.

GABE SPENCER ASSESSOR
SKAMANIA COUNTY ASSESSOR’S OFFICE

QUESTIONS: (509) 427-3720 ~ Fax (509) 427-3740 ~ E-mail moore@co.skamania.wa.us

When Recorded Return to:

**NOTICE OF CONTINUANCE
LAND CLASSIFIED AS CURRENT USE OR FOREST LAND
Chapter 84.34 and 84.33 Revised Code of Washington**

Grantor(s) (Purchaser(s)) _____

Grantee(s) SKAMANIA COUNTY

Legal Description: _____

Assessor's Property Tax Parcel or Account Number _____

Reference Number(s) of Documents Assigned or Released Book / Page

Name of Owner(s) (at time of original lien) _____

Recording Date of Original Lien _____

If the new owner(s) of land that is classified under RCW 84.34 as Current Use Open Space, Farm and Agricultural, or Timber Land under 84.33 Designated Forest Land wish(es) to continue the Classification or Designation of this land **all** the New Owner(s) must sign page 2.

If the new owner(s) do(es) not desire to continue the classification or designation, all additional or compensating tax calculated pursuant to RCW 84.34.108 or RCW 84.33.120, 140 shall be due and payable by the seller or transferor at the time of sale. To determine if the land qualifies to continue classification or designation, the County Assessor should be consulted.

Interest in Property: **Fee Owner** **Contract Purchaser** **Other**

The property is currently classified under **RCW 84.34** as:

Open Space Farm & Agricultural Timber Land

Classified under **RCW 84.33** Designated Forest Land.

I/We the purchaser(s) are aware of the definition of the deferred Tax Program this property is currently under as described in the *information on pages 3 through 5.*

NOTICE OF CONTINUANCE

Page 1 and 2 Must Be Recorded

Land Classified as Current Use or Forest Land

Page 2 of 5

I/We declare that I/we have read and understand the definition of the Classification the property is under. I/We declare that I/We are aware of the liability of withdrawal or removal of this property from the classification or designation.

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).

Property Owner Signature _____
Date

Property Owner Print Your Name

Address _____ _____ _____
City State Zip Code

Property Owner Signature _____
Date

Property Owner Print Your Name

Address _____ _____ _____
City State Zip Code

Property Owner Signature _____
Date

Property Owner Print Your Name

Address _____ _____ _____
City State Zip Code

Property Owner Signature _____
Date

Property Owner Print Your Name

Address _____ _____ _____
City State Zip Code

INFORMATION ONLY

**NOTICE OF CONTINUANCE
LAND CLASSIFIED AS CURRENT USE
OR DESIGNATED FOREST LAND**

Chapter 84.34 and 84.33 Revised Code of Washington

CHAPTER 84.34

1. OPEN SPACE LAND MEANS EITHER:

- a) any land area so Designated by an official comprehensive land use plan adopted by any 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; (ii) protect streams or water supply; (iii) promote conservation of soils, wetlands, beaches, or tidal marshes; (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space; (v) enhance recreation opportunities; (vi) preserve historic sites; (vii) preserve visual quality along highway, road, and street corridors or scenic vistas; or (viii) retain in its natural state tracts of land not less than one acre 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; or
- c) any land that meets the definition of farm and agricultural conservation land. "Farm and agricultural conservation land is either (i) land that was previously classified as open space farm and agricultural land that no longer meets the criteria of farm and agricultural land and that is reclassified as open space and under RCW 84.34.020(1); or (ii) 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.

2. FARM AND AGRICULTURAL LAND MEANS EITHER:

- a) any parcel of land or contiguous parcels of land in the same ownership of twenty or more acres devoted: (i) primarily to the production of livestock or agricultural commodities, for commercial purposes; or (ii) enrolled in the federal conservation reserve program or its successor administered by the United States department of agriculture; or (iii) other similar commercial activities as may be established by rule; or
- b) any parcel of land or contiguous parcels of land in the same ownership of at least five acres but less than twenty devoted primarily to agricultural uses and produces a gross income equal to two hundred dollars or more per acre per year for three out of the five calendar years preceding the date of application for classification under chapter 84.34 RCW; or

- e) any parcel of land that is less than five acres devoted primarily to agricultural uses and produces a gross income equal to fifteen hundred dollars or more per year for three out to the five calendar years preceding the date of application for classification under chapter 84.34 RCW; or
- d) any land on which the principal place of residence of the farm operator or owner of land or housing for employees is sited if the classified farm and agricultural land is classified pursuant to RCW 84.34.020 (e) if the residence or housing is on or continuous to the classified parcel, and the use of the resident or housing is integral to the use of the classified land for agricultural purposes.

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Farm and Agricultural Land Means Either - Continuation

Agricultural land also includes (i) land on which appurtenances necessary for the production, preparation, or sale of commercial agricultural products are situated when the appurtenances are used in conjunction with the land(s) producing agricultural products, (ii) land incidentally used for an activity or enterprise that is compatible with commercial agricultural purposes as long as the incidental use does not exceed twenty percent of the classified land, and (iii) any noncontiguous parcel of land from one to five acres in size that constitutes an integral part of the commercial agricultural operations of a classified parcel of farm and agricultural land.

- 3. **TIMBER LAND MEANS:** Any land in contiguous ownership of five or more acres devoted primarily to the growing and harvesting of forest crops for commercial purposes. Timber Land means the land only.

I am/we are aware of the liability of withdrawal or removal of this land from classification to the following extent:

- 1. If the owner has filed the proper notice of request to withdraw the classified land and the land has been classified for a minimum of ten years he/she shall pay an amount equal to the difference between the tax computed on the basis of “current use” and the tax completed on the basis of true and fair value plus interest at the same statutory rate charged on delinquent property taxes. The additional tax and interest shall be paid for the preceding seven years.
- 2. If land is removed from classification because of a change to a non-conforming use, land is removed prior to the minimum ten year period, or land is removed because the owner(s) failed to comply with the two year notice of withdrawal he/she shall be liable to pay the additional tax and interest described in 1 above plus a penalty of twenty percent of the additional tax and interest. The additional tax, interest, and penalty shall be paid for the preceding seven years.
- 3. The additional tax, interest, and/or penalty shall not be imposed if the withdrawal or removal from classification resulted solely from:
 - a) transfer to a government entity in exchange for other forest 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 this power, said entity having manifested its intent in writing or by other official action;

- c) a natural disaster such as a flood, windstorm, earthquake, or other calamity rather than by virtue of the act of the landowner changing the use of the classified land;
- d) official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present classified use of the land;
- e) transfer of land to a church when the land would qualify for exemption pursuant to RCW 84.36.020;
- f) acquisition of property interests by a state or federal agency, county, city, town, metropolitan park district; metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association as defined in RCW 84.34.250;
- g) removal of classified farm and agricultural land on which the principal residence of the farm operator or owner or housing for employees;
- 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; or
- 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 designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 continuously since 1993;
- l) the sale or transfer of land after the death of the owner of at least fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
- m) the date of death shown on a death certificate is the date used.

CHAPTER 84.33 RCW

DESIGNATION UNDER CHAPTER 84.33 RCW.

I/we request that this land retain its designation as forest land and I am/we are aware of the following definition of forest land:

4. DESIGNATED FOREST LAND MEANS:

- a. Forest Land is synonymous with designated timber land and means all land in the same ownership of at least twenty acres that is primarily devoted to and used for growing and harvesting timber. And means the land only.

I/We declare that I am/we are aware of the liability of removal of this land for designation and upon removal a compensating tax shall be imposed that shall be equal to the difference between the amount of tax last levied on the land as forest land and an amount equal to the new assessed valuation of the land multiplied by the dollar rate of the last levy extended against the land, multiplied by a number, not greater than nine (9), equal to the number of years the land was designated as forest land. (*9 Years Plus Current Tax Year*)

The compensating tax shall not be imposed if the removal of classification or designation resulted solely from:

- a) transfer to a government entity in exchange for other forest 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 this power;
- c) a donation of fee title, development rights, or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections or the sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the nature heritage council and natural heritage plan as defined in Chapter 79.70 RCW. At such time as the land is not used for the purpose enumerated, the compensating tax specified in subsection (11) of this section shall be imposed upon the current owner;
- d) the sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;
- e) official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present use of the land;
- f) the creation, sale or transfer of forestry riparian easements under RCW 76.13.120; or
- g) the creation, sale, or transfer of fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
- h) 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 designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 continuously since 1993;
- i) the sale or transfer of land after the death of the owner of at least fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
- j) the date of death shown on a death certificate is the date used.

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).