

CURRENT USE APPLICATION  
 FARM AND AGRICULTURAL CLASSIFICATION  
 Chapter 84.34 RCW

Assessor's File No. 4.3  
 Board's Approval

FILE WITH COUNTY ASSESSOR

Mayet COUNTY

Tax Code **8401300040**

Account Numbers:  
193405-4-004-0002  
303405-1-004-0003

Applicant(s) Name and Address:  
James M. Mather  
11103 Madison Rd 757-8191  
Burlington wa 98233

NOTICE OF APPROVAL OR DENIAL

Application Approved  Application Denied  
 All of Parcel  Portion of Parcel

Date \_\_\_\_\_, 19\_\_\_\_

Owner Notified on \_\_\_\_\_, 19\_\_\_\_

Fee Returned  Yes  No Date \_\_\_\_\_, 19\_\_\_\_

Assessor or Deputy Signature \_\_\_\_\_

Auditor File Number \_\_\_\_\_ Date \_\_\_\_\_, 19\_\_\_\_

APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the Board of County Commissioners or other county legislative authority.

**\* (SEE ATTACHED LEGAL)**

1. Legal description of land SEC 19 TWP 34 RGE 05 SW 1/4 SE 1/4 Evt Pd 1 ass E 400 FT OF S 300 FT THROE And S-#3 Sec 19/30 Twp 34 Rge 5

2. Acreage: Cultivated 0  
 Grazed 21  
 Farm woodlots 38  
 Total acreage 429

Irrigated acres 0 Dry acres \_\_\_\_\_  
 Is grazing land cultivated?  Yes  No

3. List the property rented to others which is not affiliated with agricultural use and show the location on the map.  
NONE [1 Cont'd SEC 30 TWP 34 RGE 05 NW 1/4 NE 1/4 LESS RD + S 1/2 LESS RT # 4-014-01] - LESS 5 ACRES OF SW CORNER of this Parcel

4. Is this land subject to a lease or agreement which permits any other use than its present use?  Yes  No

5. Describe the present current use of each parcel of land that is the subject of the application.  
Grazing Woodlots

6. Describe the present improvements on this property (buildings, etc.)  
NONE

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.

8. To qualify for agricultural classification, an application on land of less than 20 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.

Year	19__	19__	19__	19__	19__	Average
List the yield per acre for the last five (5) years (bushels, pounds, tons, etc.)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
List the annual gross income per acre for the last five (5) years	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
If rented or leased, list the annual gross rental fee for the last five (5) years	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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) Land in any contiguous ownership of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes; or
- (b) Any parcel of land 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 one hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter; or
- (c) Any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income of one thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter.

Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands".

Agricultural lands shall also include farm woodlots of less than twenty and more than five acres and 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 FROM CLASSIFICATION UNDER RCW 84.34**

1. Upon removal 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 Continuancy. 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 seven years last past 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 the 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 removal 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 the removal resulted solely from:
  - (a) Transfer to a government 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) Sale or transfer of land within two years after the death of the owner of at least fifty percent interest in such land.
  - (d) 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.
  - (e) Official action by an agency of the State of Washington or by the county or city within which the land is located which disallows the present use of such land.
  - (f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020.

**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 RCW 84.34. 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.

Subscribed and sworn to before me this 28th day of December, 1983  
*[Signature]*  
Notary Public and for the State of Washington  
Residing at Burlington

Signatures of all owner(s) or contract purchaser(s)  
James M. Martin  
Margaret C. Martin

(See WAC 458-30-125)

**ASSESSOR:** In accordance with the provisions of RCW 84.34.035 "... the assessor shall submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.  
Prepare in duplicate. If denied, send original to land owner. If approved, file original with auditor and have auditor return original to land owner. Duplicate is to be retained by the assessor.

Fee Collected \$ 30.00

FOR ASSESSORS USE ONLY

Date 12-28, 1983

**8401300040**

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193405-4-004-0002

S $\frac{1}{2}$  of SW $\frac{1}{4}$  of SE $\frac{1}{4}$  except road less East 400 feet  
of South 300 feet thereof

16.94 Acres

303405-1-004-0003

NW $\frac{1}{4}$  of NE $\frac{1}{4}$  less road and S $\frac{1}{2}$  less RT 4-004-01

14.03 Acres

**8401300040**

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