

7904230002

APPLICATION FOR CLASSIFICATION AS FARM AND AGRICULTURAL LAND  
FOR CURRENT USE ASSESSMENT UNDER CHAPTER 84.34 REVISED CODE OF WASHINGTON

TRANSFERRED

FILE WITH THE COUNTY ASSESSOR

Name of applicant Henry + Vera Krukowski H+V Phone \_\_\_\_\_  
Address 2097 Highway Heights, Mount Vernon, Wash. 98273  
Property location \_\_\_\_\_1. Interest in property: ☐ Fee Owner ☐ Contract Purchaser ☐ Other (Describe) \_\_\_\_\_  
2. Assessor's parcel or account number: Entire Agreement  
Legal description of land to be classified: O/S# 297A + 297B - A.F.# 769398 - 1973 -3. Acreage  
Total in application \_\_\_\_\_ Cultivated \_\_\_\_\_ Grazed \_\_\_\_\_

This is an application for change of classification by land that was previously classified under RCW 84.34 and meets the definition of farm and agricultural land under the provisions of RCW 84.34 as amended by Chapter 212 Laws of 1973 1st Ex. Session. I request reclassification as farm and agriculture land under these provisions.

8. 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.
9. 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__
List the yield per acre for the last five (5) 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 (5) years					

RECORDED / FILED

REQUEST OF \_\_\_\_\_ SKAGIT COUNTY  
ASSESSOR'S OFFICE

NOTICE: The assessor may require the owners to submit pertinent data regarding the use of the classified land, productivity of typical crops, income, etc.

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**FARM AND AGRICULTURAL LAND MEANS EITHER:**

- Land in any contiguous ownership of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes; or
- 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
- 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**

- Upon removal an additional tax shall be imposed which shall be due and payable to the county treasurer on or before April 30 of the following year. The amount of such additional tax shall be equal to:
  - 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
  - Interest upon the amounts of the difference (a), paid at the same statutory rate charged on the delinquent property taxes.
  - 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.
- The additional tax, interest and penalty specified in (1) above, shall not be imposed if the removal resulted solely from:
  - Transfer to a government entity in exchange for other land located within the State of Washington.
  - 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.
  - Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.
  - 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.
  - 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.
  - Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020.

**AFFIRMATION**

As owner(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 the 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 20  
day of April, 1979.

*[Signature]*  
Notary Public in and for the State of  
Washington  
My Comm. Expires 1980

OWNER(S) OR CONTRACT PURCHASER(S)

*[Signature]*  
*[Signature]*

(See WAC 458-30-125)

**FOR ASSESSORS USE ONLY**

Date application received April 20, 1979 By Norman Hall  
Amount of fee collected \$ None  
Application was: ☒ Approved ☐ Approved in part ☐ Denied Date April 23, 1979  
Owner notified on \_\_\_\_\_ Fee returned? ☐ Yes ☐ No Date \_\_\_\_\_  
Auditors File Number # \_\_\_\_\_ Date \_\_\_\_\_