

8805240008

CURRENT USE APPLICATION  
FARM AND AGRICULTURAL CLASSIFICATION  
Chapter 84.34 RCW

FILE WITH COUNTY ASSESSOR

Skagit COUNTY

7

Tax Code \_\_\_\_\_

Account Numbers:  
313404-0-008-0001

Applicant(s) Name and Address:  
Esther D Marshall  
1741 Britt Road  
Mount Vernon, Washington

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.

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Beginning at a point 1576 feet south of the north line of the NE 1/4 of the NE 1/4 of Section 31, Township 34 North, Range 4 East, W.M., on the West side of the Great Northern Railway right of way; thence West parallel to the North line of said section to the East line of the county road along Britts Slough; thence Southwesterly along the East line of said county road to the West line of the East half of the SW 1/4 of the NE 1/4 of said Section 31; thence South along the West line of said East half of the SW 1/4 of the NE 1/4 of said Section 31 to the South line thereof; thence East along the South line thereof to the West line of the right of way of the Great Northern Railway right of way; thence North along the West line of said right of way to place of beginning.

ALSO commencing at a point half way between the SE corner and SW corner of the West half of the NW 1/4 of the SE 1/4 of Section 31, Township 34 North, Range 4 East, W.M.; thence North parallel with the east and west lines of said West-half of the NW 1/4 of the SE 1/4 of Section 31, Township 34 North, Range 4 East, W.M., to the south boundary line of the county road; thence northeasterly along the county road to a point immediately north of the east line of said west half of the NW 1/4 of the SE 1/4 of said Section 31; thence South to the Northeast corner of the West half of the NW 1/4 of the SE 1/4 of said Section 31; thence South along the East line of the said West half of the NW 1/4 of the SE 1/4; Section 31, Township 34 North, Range 4 East, W.M. to the Northeast corner thereof; thence West to the place of beginning.

1. Legal description of land NE 1/4 Sec. 31-34-4  
698395-400 0-008, 0-009, 0-010, 0-028 0-022, 4-011  
 Sec \_\_\_\_\_ Twp \_\_\_\_\_ Rge \_\_\_\_\_

2. Acreage: Cultivated 50 Irrigated acres 0 Dry acres 50  
 Grazed 0 Is grazing land cultivated?  Yes  No  
 Farm woodlots 0  
 Total acreage 50

3. List the property rented to others which is not affiliated with agricultural use and show the location on the map.  
0

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.  
Devoted primarily to the production of agricultural commodities for commercial purposes.

6. Describe the present improvements on this property (buildings; etc.)  
One frame house and one storage barn.

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.)						
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						

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.
  - (g) 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(5g)).

**AFFIRMATION**

I, 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 6<sup>th</sup> day of November, 1987

Signatures of all owner(s) or contract purchaser(s)  
Edward D. Marshall

Helen R. Sperling  
Notary Public in and for the State of CA

Residing at 121 W Pine St.  
Yuba Co 95980



(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 November 25, 1987