

APPLICATION FOR TRANSFER OF CLASSIFIED OR DESIGNATED  
FOREST LAND TO CURRENT USE CLASSIFICATION  
(CHAPTERS 84.33 and 84.34 RCW)

JERRY MCINTURE  
SKAGIT COUNTY AUDITOR

'94 MAR 15 P3:02

File With County Assessor

County Skagit

9403150112

CURR. USE FILED  
REQUEST OF Linda Assessor's  
Office

Name of Applicant Simpson Properties, Inc.  
Address 1201 Third Avenue, Suite 54900  
Seattle, WA 98101-3009  
Attn: Duane Pearson

Tax Code Classified Forest Land  
Phone (206) 224-5000

Land subject to this application (legal description) Portions of the following: Township 35  
North, Range 4 East, W.M. Sec. 26 GL's 4, 5, 6 & 7; Sec. 27 SENE;  
Sec. 35 GL's 1, 2 & 3  
Parcel No. or Account No. 263504-0-011-0101, 273504-1-019-0001 and  
353504-2-001-0009 (see attached map)

CHANGE OF CLASSIFICATION

The land is currently classified or designated forest land under provisions of Chapter 84.33 RCW and meets the definition of one of the following and I request reclassification as:

CHECK APPROPRIATE BOX

- Open space land as provided under RCW 84.34.020(1) (Attach completed FORM REV 64 0021)
- Farm and agricultural land as provided under RCW 84.34.020(2).  
(Attach completed FORM REV 64 0024)
- Timber land as provided under RCW 84.34.020(3)  
(Attach completed FORM REV 64 0021 and a timber management plan)

AFFIRMATION

As owner(s) or contract purchaser(s) of the land described in this application, I hereby indicate by my signature that I have read the reverse side of this form and I am aware of the potential tax liability involved when the land ceases to be classified under provisions of Chapter 84.34 RCW.

If this land is removed from classification before ten years have elapsed, compensating tax will be due for the part of the period it was classified or designated forest land.

Date 7/12/93

Signature(s) of All Owner(s) or Contract Purchaser(s)

Duane Pearson, Gen Mgr.  
for Simpson Properties Inc

Attachment:

- FORM REV 64 0021  
 FORM REV 64 0024

FORM REV 64 0034-1 (2-93)

(See Reverse Side)

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BK 1308160028

**Chapter 69, Laws of 1992:**

- (1) If no later than thirty days after removal of classification or designation the owner applies for classification under RCW 84.34.020(1), (2) or (3), then the classified or designated forest land shall not be considered removed from classification or designation for purposes of compensating tax under RCW 84.33.120 or 84.33.140 until the application for current use classification under RCW 84.34.030 is denied or the property is removed from designation under RCW 84.34.108. Upon removal from designation under RCW 84.34.108, the amount of compensating tax due under this chapter shall be equal to:
- (a) The difference, if any, between the amount of the assessed valuation on such land as forest land and the amount of the new assessed valuation of such land when removed from designation under RCW 84.34.108 multiplied by the dollar rate of the last levy extended against such land, multiplied by
  - (b) A new number equal to:
    - (i) The number of years the land was classified or designated under this chapter, if the total number of years the land was classified or designated under this chapter and classified under chapter 84.34 RCW is less than ten; or
    - (ii) Ten minus the number of years the land was classified under chapter 84.34 RCW, if the total number of years the land was classified or designated under this chapter and classified under chapter 84.34 RCW is at least ten.
- (2) Nothing in this section authorizes the continued classification or designation under this chapter or defers or reduces the compensating tax imposed upon forest land not transferred to classification under subsection (1) of this section which does not meet the necessary definitions of forest land under RCW 84.33.100. Nothing in this section affects the additional tax imposed under RCW 84.34.108.

The application for transfer from classified or designated forest land to current use classification, open spaceland, farm, and agricultural or timber land must be made within 30 days from the date of removal from forest land.

The county assessor will approve all applications for transfer to farm and agricultural classification.

In all unincorporated areas, the legislative authority shall act as the granting authority for applications for transfer to timber land classification. Lands within the incorporated areas shall be acted upon by a group composed of three members of the county legislative authority and three members of the city legislative authority.

Compensating tax will be due at the time of sale or transfer of any portion of land unless the application for classification is approved. If only a portion of the parcel listed on the application qualifies for classification the granting authority may approve only that part.

The application shall be accompanied by a reasonable processing fee if such fee is established by the city or county legislative authority.

To request this form in an alternate format for the visually impaired or a language other than English, please call (206) 753-3217.

**CURRENT USE APPLICATION  
FARM AND AGRICULTURAL LAND CLASSIFICATION  
Chapter 84.34 RCW**

FILE WITH COUNTY ASSESSOR

Skagit COUNTY

Tax Code <u>Agricultural Land</u> Account Numbers: Portions of 263504-0-011-0101 273504-1-019-0001 353504-2-001-0009 (see attached map)	<p align="center"><b>NOTICE OF APPROVAL OR DENIAL</b></p> <input type="checkbox"/> Application Approved <input type="checkbox"/> Application Denied <input type="checkbox"/> All of Parcel <input type="checkbox"/> Portion of Parcel Date _____, 19____ Owner Notified on _____, 19____ Fee Returned <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____, 19____ <p align="center">(Assessor or Deputy Signature)</p> Auditor File Number _____ Date _____, 19____ APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.
Applicant(s) Name and Address: Simpson Properties, Inc. 1201 Third Avenue, Suite #4900 Seattle, WA 98101-3009 Attn: Duane Pearson	

1. Legal description of land Portions of: Sec. 26 GL's 5,6, & 7; Sec. 27 SENE; Sec. 35 GL's 1,2 & 3  
 \_\_\_\_\_ Sec \_\_\_\_\_ Twp 35N Rge 4W
2. Acreage: Cultivated \_\_\_\_\_ Irrigated acres \_\_\_\_\_ Dry acres \_\_\_\_\_  
 Grazed \_\_\_\_\_  
 Farm \_\_\_\_\_  
 woodlots 378.34  
 Total acreage 378.34  
 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
4. Is the land subject to a lease or agreement that permits any use other than its present use?  Yes  No
5. Describe the present current use of each parcel of land described in this application.  
The current land use is classified forest land, of which a portion will be converted to agricultural land, if approved.
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 this classification, an application describing 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.).	-----Not Applicable-----					
List the annual gross income per acre for the last five (5) years.	Conversion request is for					
If rented or leased, list the annual gross rental fee for the last five years.	approximately 160 acres.					

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) A parcel of land or contiguous parcels of land in one ownership of twenty or more acres or multiple parcels of land that are contiguous and total 20 or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve program or its successor administered by the United States Department of Agriculture.
- (b) Any parcel of land or contiguous parcels that are 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 two hundred dollars or more per acre each year for three of the five calendar years preceding the date of application for classification under this chapter; or
- (c) Any parcel of land or contiguous parcels that are less than five acres devoted primarily to agricultural uses which has produced a gross income of fifteen hundred dollars or more each year for three of the five calendar years preceding the date of application for classification under this chapter.

Agricultural lands also include noncontiguous parcels from one to five acres, but otherwise constituting an integral part of farming operations conducted on the land.

Agricultural lands also include land, not to exceed 20% of classified land, that has incidental uses compatible with agricultural purposes, and also 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 OF CLASSIFICATION**

- 1. Upon removal of classification, 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 Continuance. 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 last seven years 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 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 withdrawal 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 removal resulted solely from:
  - (a) Transfer to a governmental 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) 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 ~~property tax 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 64.04.130 (See RCW 84.34.108(5)(f)).
  - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm homesite value).

**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 CH. 84.34 RCW. 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.

Signatures of all Owner(s) or Contract Purchaser(s)

*W. Alan Graham, Gen Mgr*  
*for Simpson Properties Inc*

(See WAC 458-30-225)

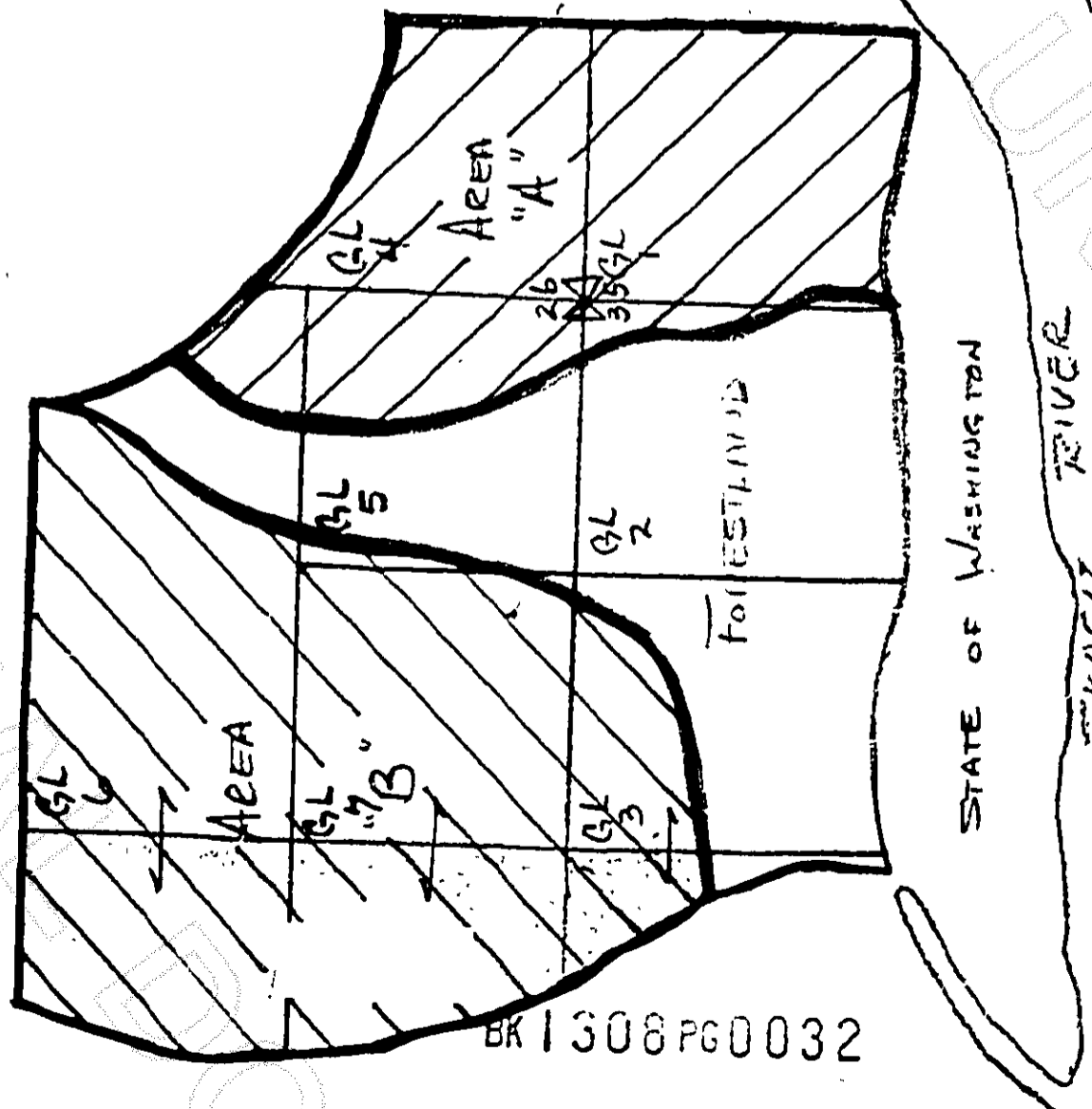
**ASSESSOR:** In accordance with the provisions of RCW 84.34.035, "...the assessor shall submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property."

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.

**FOR ASSESSOR'S USE ONLY**

Amount of Processing Fee Collected \$ 0 Date 3/15 19 99

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Sec. 26, Twn. 35N. Rge 4E, W.M.  
 GL 4 = 35.42 acres  
 GL 5 = 40.00 acres  
 GL 6 = 97.50 acres  
 GL 7 = 62.92 acres

Sec. 35, Twn. 35N. Rge 4E, W.M.  
 GL 1 = 45.00 acres  
 GL 2 = 45.00 acres  
 GL 3 = 52.52 acres

Parcel #56 = 378.34 acres  
 less 1/2 disputed = 28.75 acres  
 area = 349.59 acres

Convert 237.09 acres to Agriculture  
 Area "A" = 104.59 acres  
 Area "B" = 103.75 acres  
 1/2 Disputed Area = 28.75 acres  
 112.50 acres remains in Forestland