

#17

CURRENT USE APPLICATION  
FARM AND AGRICULTURAL LAND CLASSIFICATION  
Chapter 84.34 RCW

9604050060

FILE WITH COUNTY ASSESSOR

COUNTY

Tax Code _____ Account Numbers: '96 APR -5 P2:14 P22729 340325-0-054-0003 REQUEST OF _____	<b>NOTICE OF APPROVAL OR DENIAL</b> <input checked="" type="checkbox"/> Application Approved <input type="checkbox"/> Application Denied <input type="checkbox"/> All of Parcel <input type="checkbox"/> Portion of Parcel Date <u>4/3</u> , 19 <u>96</u> Owner Notified on <u>4/3</u> , 19 <u>96</u> Fee Returned <input type="checkbox"/> Yes <input type="checkbox"/> 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 County Board of Equalization.
Applicant(s) Name and Address: Donald & Gerald Moe 1672 Penn Rd Mt. V.	

1. Legal description of land See attached  
\_\_\_\_\_ Sec 25 Twp 34 Rge 03

2. Acreage: Cultivated \_\_\_\_\_ Irrigated acres \_\_\_\_\_ Dry acres \_\_\_\_\_  
 Grazed \_\_\_\_\_ Is grazing land cultivated?  Yes  No  
 Farm \_\_\_\_\_  
 woodlots \_\_\_\_\_  
 Total acreage 2 ac 1 ac home site

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

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.  
 \_\_\_\_\_  
 \_\_\_\_\_

6. Describe the present improvements on this property (buildings, etc.).  
home site

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.).	_____	_____	_____	_____	_____	_____
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 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) 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)

Bernard H. Noel  
Donald J. Noel

12-18-95 Date:  
12-18-95

(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 \$ 30.00 Date 12/19 19 95

COUNTY ASSESSOR  
COURTHOUSE BUILDING, ROOM 103  
205 W. KINCAID STREET  
MOUNT VERNON, WA 98273-4294

ADDRESS CORRECTION REQUESTED

OFFICE OF THE  
SKAGIT COUNTY  
ASSESSOR

(206) 336-9370

1512 Jungquist

FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
POSTCARD RATE  
PERMIT NO. 17  
MT. VERNON, WA

Not  
ols

## REAL PROPERTY VALUE CHANGE NOTICE

THE 1995 VALUE HAS BEEN CHANGED FOR TAXES DUE IN 1996		DATE OF NOTICE	11/15/95
		ACCOUNT NUMBER	340325-0-054-0003
PREVIOUS VALUE	NEW VALUE	LEGAL DESCRIPTION P22729	
BUILDING		TAX 7 N 252FT OF W 359FT OF N	
43,500	50,200	35RDS OF ECT 15 DK 1 50RDS OF	
LAND		NW1/4 SW1/4 LESS TR TO DITCH	
11,400	13,500	2 ACRES	
LIEN		MAIL TO: (83935)	
0	0	MOE DONALD I	
TOTAL		MOE GERALD N	
34,900	53,700	1572 PENN RD	
		MOUNT VERNON WA 98273	

9604050060

BK1536PG0058