

9604050061

CURRENT USE APPLICATION  
FARM AND AGRICULTURAL LAND CLASSIFICATION  
Chapter 84.34 RCW

FILE WITH COUNTY ASSESSOR

Skanit

COUNTY

|                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Tax Code</b> _____<br><b>Account Numbers:</b> 96 APR -5 P2:14<br>340312-0-002-0001 B1493<br>340313-0-058-0003 P21740<br>340312-0-004-0009 P21975 | <b>NOTICE OF APPROVAL OR DENIAL</b><br><input checked="" type="checkbox"/> Application Approved <input type="checkbox"/> Application Denied<br><input type="checkbox"/> All of Parcel <input type="checkbox"/> Portion of Parcel<br>Date 4/3, 19 96<br>Owner Notified on 4/3, 19 96<br>Fee Returned <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____, 19 _____<br>_____<br>(Assessor or Deputy Signature)<br>Auditor File Number _____ Date _____, 19 _____<br><b>APPEAL:</b> A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization. |
| <b>Applicant(s) Name and Address:</b><br>James E. Youngsman<br>1669 Hickox Rd.<br>Mount Vernon, WA 98273                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

1. Legal description of land See attached Sec 13 Twp 37 Rge 3
2. Acreage: Cultivated \_\_\_\_\_ Irrigated acres \_\_\_\_\_ Dry acres \_\_\_\_\_  
Grazed \_\_\_\_\_ Is grazing land cultivated? ☐ Yes ☒ No  
Farm \_\_\_\_\_ 40.56  
woodlots \_\_\_\_\_ Nursery & Greenhouses  
Total acreage \_\_\_\_\_
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.  
Land is used for the production of hardy flowering  
perennials
6. Describe the present improvements on this property (buildings, etc.).  
Two small gwnset poly greenhouses. Two Acres of retractable  
soot fast protection structures. Mobile office + home + well
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)

*James Youngman*  
*Ruth M. Youngman*

Date: Dec. 18, 1995

Dec. 18, 1995

(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

PROPERTY ID: P21740

TAX ACCT. NO.: 348313-0-058-0003

SITUS

LEVY CODE: RIVERBEND RD 98273

COMMENTS: 2230

6.65 EFF: 40.56

LEGAL DESCRIPTION

TAX 13 BAT NE 1/4 SEC 13 TH S 83-31 W  
127 30K 12.6FT TH S 160.6FT TH S  
89-33 E 127.5FT TH N 314.8FT 1PB EXC E  
40FT CONVEYD TO JOHN FRANKNESS BY DEED  
REC APR 4, 1924

PROPERTY REMARKS

APPRAISAL: 0

IMPROVEMENT:

LAND: COTTAGE WITH P21493; 21495

| SALES HISTORY |        | TYPE |      |
|---------------|--------|------|------|
| DATE          | PRICE  | AF # | TYPE |
| 11/5/01/90    | 165000 |      | R    |
| 09/01/82      | 150000 |      | M    |

BUILDING PERMIT

| PERMIT NO. | TYPE | AMT | ISSUED | % COM |
|------------|------|-----|--------|-------|
|------------|------|-----|--------|-------|

OWNER NAME AND ADDRESS

YOUNGSMAN JAMES E  
YOUNGSMAN RUTH M  
1669 HICKOX RD

DATE: 11/21/94  
LAST NOTICES: 11/01/91  
LAST APPRAISAL: 03/01/95  
APPRAISER: RD

SEL

98273

SKETCH NOTES

PROPERTY DETAILS

LAND USE CODE: 310  
LAND: 20600  
TOTAL: 20600

ROLL VALUE HISTORY

| YEAR | IMPROVEMENT | LAND  | ASSESSED | CLASS | EX |
|------|-------------|-------|----------|-------|----|
| 1995 | 0           | 20600 | 20600    | H10   |    |
| 1996 | 0           | 20600 | 20600    | H10   |    |
| 1997 | 0           | 20600 | 20600    | H10   |    |
| 1998 | 0           | 20600 | 20600    | H10   |    |

APPEAL HISTORY

FINAL MKT

CONSTRUCTION DETAIL

CODE

ELEMENT  
FOUNDATION  
EXTERIOR WALL  
ROOF COVER  
ROOF STYLE  
FLOORING  
INT FINISH  
PLUMBING  
HEATING  
FIREPLACE  
INT COMPONENT  
EXT COMPONENT  
ELECTRIC  
BEDROOMS  
SHAPE  
ADD FACTOR 1  
ADD FACTOR 2

| TOTAL REPL COST NEW | TOTAL LVG AREA | TOTAL DEP RE | DEPRE TABLE | MISC CODE | APPR AIS | ACRES | ZONING |
|---------------------|----------------|--------------|-------------|-----------|----------|-------|--------|
|---------------------|----------------|--------------|-------------|-----------|----------|-------|--------|

MKT MOD TOTAL ADJ FINAL VALUE

IMPROVEMENT VALUATION

REPLACEMENT COST NEW  
EFF AGE  
YR BLT  
COND

UNIT PRICE

AREA

DIMENSION

QUAL CLASS

DESCRIPTION

IMPROVE TYPE

SEGMENT

03153600061

9604050061

LIEN/MARKET VALUES

ASSESSED VALUE

MARKET VALUE

MKT MOD TOTAL ADJ

ADJUSTMENTS

LAND VALUATION

MKT RATES

VAL UNITS TAXABLE

MTHD

LAND TABLE

TYPE

DESCRIPTION

CLEARED

1111

17,9111

6.65A

A

MVA

C

03153600061

CLEARED

Total

6.65A

AXABLE VALUE

IMPROVEMENT

PROPERTY DETAILS

LAND USE CODE  
H10  
2114-HEIGHTS CODE  
360  
REVAL AREA  
370  
PROPERTY CODE  
EXEMPTION

DATE  
08/21/95  
LAST NOTICES  
08/05/91  
LAST APPRAISAL  
03/01/95  
APPRaiser  
(H)

OWNER NAME AND ADDRESS

YOUNGSMAN JAMES E  
YOUNGSMAN RUTH M  
1669 HICKOX RD

OWNER ID VERNOIA WA 98223

SKETCH NOTES

PROPERTY ID AND LEGAL DESCRIPTION

DE Y P21495  
TAX ACCT. NO: 340312-8-004-0009

SITUS RIVERBEND RD 98223

LEVY CODE/DIST VERNOIA WA 8.22 EFF: 40.56

COMMENTS 2230

LEGAL DESCRIPTION

S 8AC OF W 10AC L1 2 16M PIN GUY LOT 6  
DK 17 FOT LUM AT SW COR SD L1 6 1TH N  
83-40-02 E 1193.26 FT ALG S L1 SD SEC  
12 TAP S 83-40-02 W 1285.18 FT FR SE  
CDR SD SEC 12 SD PT BEING TPOH TH N  
0-19-30 W 204.05 FT 1H S 88-38-19 E

PROPERTY REMARKS

APPRAISAL: 0

IMPROVEMENT:

LAND: CORTIS W/ P21493, 21740

SALES HISTORY

| DATE     | PRICE  | AF # | TYPE |
|----------|--------|------|------|
| 05/01/90 | 165000 |      | R    |
| 07/01/94 | 11     |      | H    |
| 08/01/95 |        |      |      |

BUILDING PERMIT

AMT ISSUED

% COM

PERMIT NO TYPE

IMPROVE TYPE

DESCRIPTION

MTD B-D CLASS

QUAL DIMENSION

AREA

UNIT PRICE

REPLACEMENT COST NEW

EFF YR

COND AGE BLT

IMPROVEMENT VALUATION

ADJUSTMENTS

MKT TOTAL MOD ADJ

FINAL VALUE

9604050061

153660062

DESCRIPTION

LAND TYPE

C MVA

VAL UNITS TAXABLE

RATES

LAND VALUATION

ADJUSTMENTS

MKT TOTAL MOD ADJ

MARKET VALUE

OS MKT OS TABLE MTHD UNIT PRICE

LIEN/MARKET VALUES ASSESSED VALUE

ELT ARE D

Total

8.22A

PROPERTY VALUE  
IMPROVEMENT 0  
LAND 91500  
TOTAL 91500

PROPERTY DETAIL  
LAND USE CODE H111  
ZONING SRA-A  
NEIGHB CODE 1611  
REVAL AREA 1711  
PROPERTY CODE  
EXEMPTION

DATE PRINTED  
LAST NOTICES  
LAST APPRAISAL  
APPRaiser

OWNER NAME AND ADDRESS  
YULINGSMAN JAMES E  
YULINGSMAN JAMES E  
1840 RIVERBEND RD  
MA 01861

OWNER ID (133861)  
SKETCH NOTES  
110' 11

PERMIT NO: P21493  
TAX ACCT. NO: 340312-0-002-0001  
SITUS: 1840 RIVERBEND RD  
MA 01861  
LEVY CODE 2730  
COMMENTS SEE P90589 FOR 77 S/W MBL

SKAGIT COUNTY PROPERTY APPRAISAL RECORD

LEGAL DESCRIPTION  
LT 7 EXC RD & W TUAL DK 17

PROPERTY REMARKS  
APPRaisal:  
IMPROVEMENT: BLUEPRINT ON FILE -  
LOADING DUCK & CONCRETE SLAB  
LAND:

SALES HISTORY  
DATE PRICE AF # TYPE  
05/01/90 165000 R  
09/01/82 150000 W

BUILDING PERMIT  
PERMIT NO. TYPE AMT ISSUED % COM  
27765 C 1590 12/16/93 100  
22101 NH 08/24/90 100  
22102 NH 08/24/90 100

IMPROVEMENT VALUATION  
IMPROVE SEGAT. TYPE DESCRIPTION UNIT PRICE AREA DIMENSION QUAL BUD CLASS CLASS  
1501 GREENHOUSE F 2  
1502 GREENHOUSE F 2

LAND VALUATION  
DESCRIPTION LAND TYPE LAND TABLE MUA MUA VAL MTHD UNITS TAXABLE MKT RATES ADJUSTMENTS  
CLEARED C C MUA MUA 1.000 3000 DX1 7000  
CLEARED C C MUA MUA 24.69A 3000  
Total 25.69A

LIEN/MARKET VALUES  
MKT TOTAL ADJ 100  
MKT MOD 100  
MARKET VALUE 10,000  
OS MKT TABLE MTHD UNIT PRICE 24,000  
OS ASSESSED VALUE

ROLL VALUE HISTORY  
YEAR IMPROVEMENT LAND ASSESSED CLASS EX  
1993 115000 915000 H111  
1994 115000 915000 H111  
1995 115000 915000 H111  
1996 115000 915000 H111  
1997 115000 915000 H111

APPEAL HISTORY  
RECORD # ROLL ID STATUS DEC CD DEC DATE FINAL MKT

CONSTRUCTION DETAIL  
ELEMENT CODE DESCRIPTION  
FOUNDATION  
EXTERIOR WALL  
ROOF COVER  
ROOF STYLE  
FLOORING  
INT FINISH  
PLUMBING  
HEATING  
FIREPLACE  
INT COMPONENT  
EXT COMPONENT  
ELECTRIC  
BEDROOMS  
SHAPE  
ADD FACTOR 1  
ADD FACTOR 2  
TOTAL REPL COST NEW  
TOTAL LVG AREA  
TOTAL DEP RE  
DEPRE TABLE  
MISC CODE  
APPRAIS ACRES  
ZONING  
MKT TOTAL ADJ  
FINAL VALUE  
24,133

