

When Recorded Return to:



200112050011

Skagit County Auditor

12/5/2001 Page 1 of 8 10:01AM

NOTICE OF CONTINUANCE
LAND CLASSIFIED AS CURRENT USE OR FOREST LAND
Chapter 84.34 And 84.33 Revised Code of Washington

Grantor(s) Kimberly - Clark Corporation
Grantee(s) Skagit Land Trust
Legal Description see attached (Exhibit A.)
18-35-4

Assessor's Property Tax Parcel or Account Number 140062
Reference Numbers of Documents Assigned or Released see Attached

If the new owner(s) of land that is classified or designated as current use or forest land wish(es) to continue the classification or designation of this land, the new owner(s) must sign below. All new owners must sign. If the new owner(s) do(es) not desire to continue the classification or designation, all additional or compensating tax calculated pursuant to RCW 84.34.108 or RCW 84.33.120, 140 shall be due and payable by the seller or transferor at the time of sale. To determine if the land qualifies to continue classification or designation, the county assessor may be consulted.

Name of New Owner(s) Skagit Land Trust

Address PO Box 1017
Mount Vernon, WA 98273

Phone No. (360) 428-7878 Excise Tax No. _____

File No. _____ Taxing District _____

Date of Sale or Transfer 12 / 21 / 01 Date of Notice 12 / 03 / 01

Interest in Property: ☐ Fee Owner ☐ Contract Purchaser ☐ Other

To inquire about the availability of this notice in an alternate format for the visually impaired or in a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985

OK

A. CLASSIFICATION UNDER CHAPTER 84.34 RCW. I/we request that this land retains the current use classification as ☐ Open Space Land, ☒ Farm and Agricultural Land, ☒ Timberland, and I am/we are aware of the following use classification of the land: *same as current use of the parcel*

1. OPEN SPACE LAND MEANS EITHER:
- a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly; or
 - b) any land area, the preservation of which in its present use would: (i) conserve and enhance natural or scenic resources; (ii) protect streams or water supply; (iii) promote conservation of soils, wetlands, beaches, or tidal marshes; (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space; (v) enhance recreation opportunities; (vi) preserve historic sites; (vii) preserve visual quality along highway, road, and street corridors or scenic vistas; or (viii) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification; or
 - c) any land that meets the definition of farm and agricultural conservation land. "Farm and agricultural conservation land is either: (i) land that was previously classified as open space farm and agricultural land that no longer meets the criteria of farm and agricultural land, and that is reclassified as open space and under RCW 84.34.020(1); or (ii) land that is traditional farmland that is not classified under chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.
2. FARM AND AGRICULTURAL LAND MEANS EITHER:
- a) any land in contiguous ownership of twenty or more acres devoted: (i) primarily to the production of livestock or agricultural commodities, for commercial purposes; or (ii) enrolled in the federal conservation reserve program or its successor administered by the United States department of agriculture; or (iii) other similar commercial activities as may be established by rule; or
 - b) any parcel of land at least five acres but less than twenty acres devoted primarily to agricultural uses and produces a gross income equal to two hundred dollars or more per acre per year for three out of the five calendar years preceding the date of application for classification under chapter 84.34 RCW; or
 - d) any parcel of land that is less than five acres devoted primarily to agricultural uses and produces a gross income equal to fifteen hundred dollars or more per year for three out of the five calendar years preceding the date of application for classification under chapter 84.34 RCW; or
 - d) any land on which the principal place of residence of the farm operator or owner of land or housing for employees is sited if the classified farm and agricultural land is classified pursuant to subsection (a) of this section, if the residence or housing is on or contiguous to the classified parcel, and the use of the residence or housing is integral to the use of the classified land for agricultural purposes.

Agricultural land also includes (i) land on which appurtenances necessary for the production, preparation, or sale of commercial agricultural products are situated when the appurtenances are used in conjunction with the land(s) producing agricultural products, (ii) land incidentally used for an activity or enterprise that is compatible with commercial agricultural purposes as long as the incidental use does not exceed twenty percent of the classified land, and (iii) any noncontiguous parcel of land from one to five acres in size that constitutes an integral part of the commercial agricultural operations of a classified parcel of farm and agricultural land.



3. **TIMBER LAND MEANS** any land in contiguous ownership of five or more acres devoted primarily to the growing and harvesting of forest crops for commercial purposes and not classified as reforestation land pursuant to Chapter 84.28 RCW. Timber land means the land only.

I/we declare that I am/we are aware of the liability of withdrawal or removal of this land from classification to the following extent:

1. If the owner has filed the proper notice of request to withdraw the classified land and the land has been classified for a minimum of ten years he/she shall pay an amount equal to the difference between the tax computed on the basis of "current use" and the tax computed on the basis of true and fair value plus interest at the same statutory rate charged on delinquent property taxes. The additional tax and interest shall be paid for the preceding seven years.
2. If land is removed from classification because of a change to a non-conforming use, land is removed prior to the minimum ten year period, or land is removed because the owner(s) failed to comply with the two year notice of withdrawal he/she shall be liable to pay the additional tax and interest described in 1 above plus a penalty of twenty percent of the additional tax and interest. The additional tax, interest, and penalty shall be paid for the preceding seven years.
3. The additional tax, interest, and/or penalty shall not be imposed if the withdrawal or removal from classification 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 this power, said entity having manifested its intent in writing or by other official action;
 - c) a natural disaster such as a flood, windstorm, earthquake, or other calamity rather than by virtue of the act of the landowner changing the use of the classified land;
 - d) official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present classified use of the land;
 - e) transfer of land to a church when the land would qualify for exemption pursuant to RCW 84.36.020;
 - f) acquisition of property interests by a state or federal agency, county, city, town, metropolitan park district; metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association as defined in RCW 84.34.250;
 - g) removal of classified farm and agricultural land on which the principal residence of the farm operator or owner or housing for employees;
 - h) removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification;
 - i) the creation, sale, or transfer of forestry riparian easements under RCW 76.13.120; or
 - j) the creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

B CLASSIFICATION UNDER CHAPTER 84.33 RCW. I/we request that this land retain its ☒ classification or ☐ designation as forest land and I am/we are aware of the following definition of forest land:

FOREST LAND means and is synonymous with timber land and means all land in contiguous ownership of at least twenty acres that is primarily devoted to and used for growing and harvesting timber. Forest land means the land only.

- a) **CLASSIFIED FOREST LAND** is land whose highest and best use is the growing and harvesting of timber.
- b) **DESIGNATED FOREST LAND** is land that is primarily devoted to and used for growing and harvesting timber but whose value for other purposes may be greater than its value for use as forest land.

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I/we declare that I am/we are aware of the liability of removal of this land from classification or designation and upon removal a compensating tax shall be imposed that shall be equal to the difference between the amount of tax last levied on the land as forest land and an amount equal to the new assessed valuation of the land multiplied by the mileage rate of the last levy extended against the land, multiplied by a number, not greater than ten, equal to the number of years the land was classified or designated as forest land.

The compensating tax shall not be imposed if the removal of classification or designation resulted solely from:

- a) transfer to a government entity in exchange for other forest 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 this power;
- c) a donation of fee title, development rights, or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections or the sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the natural heritage council and natural heritage plan as defined in Chapter 79.70 RCW;
- d) the sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;
- e) official action by an agency of the State of Washington or by the county or city within which the land is located that disallows the present use of such land;
- f) the creation, sale, or transfer of forestry riparian easements under RCW 76.13.120; or
- g) the creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

Agreement to tax according to use shall not be considered to be a contract and can be abrogated at any time by the legislature in which event no additional tax or penalty shall be imposed. (RCW 84.34.070).

Andrea Jones, President of Skagit Land Trust 12/03/01
Property Owner Date
Skagit Land Trust
PO Box 1017, Mount Vernon WA 98273
Address

Property Owner _____ / /
Date

Address _____

Property Owner _____ / /
Date

Address _____

Property Owner _____ / /
Date

Address _____

REV 64 0047-4 (1/03/00)



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Assessor's Tax Parcel Numbers:

P40062, P40063, P40071, P40072, P40089,
P40312, P40314, P40324, P40325, P40327,
P67927, P40317, P40318, P40332, P40333,
P40334, P40349, P36864, P36865, P36866,
P36867, P36872, P40273, P40270, P99048,
P23472, P23474



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Butler Flats:

Parcel "A":

The East 5.5 acres of the West 1/2 of the Southeast 1/4 of Section 18, Township 35 North, Range 4 East, W.M., EXCEPT the South 25 feet thereof as conveyed to Skagit County for road purposes by Deed dated June 11, 1892, and recorded July 16, 1892, under Auditor's File No. 9037, in Volume 23 of Deeds, Page 436, records of Skagit County, Washington.

Parcel "B":

The East 1/2 of the Southeast 1/4 of Section 18, Township 35 North, Range 4 East, W.M., EXCEPT that certain 100 foot wide strip of land conveyed to the State of Washington for State Road No. 1, by Deed dated May 2, 1935, and recorded August 7, 1935, under Auditor's File No. 271688, in Volume 167 of Deeds, Page 567, records of Skagit County, Washington, EXCEPT the South 25 feet thereof as conveyed to Skagit County for road purposes by Deed dated June 11, 1892, and recorded July 16, 1892, under Auditor's File No. 9037, in Volume 23 of Deeds, Page 436, records of Skagit County, Washington.

ALSO EXCEPT that portion thereof lying within the existing as-built County Road right-of-way known as the Green Road, AND ALSO EXCEPT the two following described portions thereof:

- 1.) Beginning at the intersection of the South line of the Southeast 1/4 with the Westerly line of the County Road known as the Green Road running along the East line of said Southeast 1/4; thence Northerly along the West line of said road, 374.56 feet to the true point of beginning; thence Westerly at right angles to said road, 200 feet; thence Northerly parallel with the West line of said road, 518.6 feet; thence Easterly 200 feet to the West line of said road; thence Southerly along said road, 518.6 feet to the true point of beginning.
- 2.) Beginning at the intersection of the South line of said subdivision with the Westerly line of the County Road known as Green Road running along the East line thereof; thence Northerly along the West line of said road, 592.36 feet; thence Westerly at right angles to said road, 200 feet to the true point of beginning; thence continuing Westerly at right angles to said road, 30 feet; thence Northerly parallel with the West



EXHIBIT "A"

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line of said road, 300.8 feet; thence Easterly 30 feet to a point 200 feet West of, when measured at right angles, to said County Road; thence Southerly, 300.8 feet, more or less, to the true point of beginning.

Parcel "C":

The West 1/2 of the Southeast 1/4 of Section 18, Township 35 North, Range 4 East, W.M., EXCEPT the East 5 1/2 acres thereof, EXCEPT County Road commonly known as the Dahlstedt Road along the South line thereof, ALSO EXCEPT that portion thereof lying within that certain tract condemned by the State of Washington for Primary State Highway No. 1 by Decree entered January 24, 1963, in Skagit County Superior Court Cause No. 26648,

ALSO EXCEPT those portions lying within and Southwesterly of the right-of-way of the Seattle and Montana Railway Company as created by Deed recorded on November 30, 1901, in Volume 43 of Deeds, Page 508.

Skiyou Island:

Parcel "E":

The Southeast 1/4 of the Southwest 1/4 and Government Lots 5, 6, 8 and 9, in Section 21, Township 35 North, Range 5 East, W.M.

Parcel "F":

The West 1/2 of the Northeast 1/4; the Northeast 1/4 of the Northwest 1/4 and Government Lots 3, 6 and 7, also Government Lot 10, all in Section 28, Township 35 North, Range 5 East, W.M.

Parcel "G":

That portion of Lot 42, "Peavey's Acreage Tract No. 1", as per plat recorded in Volume 3 of Plats, Page 47, records of Skagit County, Washington, described as follows:

Beginning at the point where the West line of Lot 42, of "Peavey's Acreage Tract No. 1" intersects the South boundary line of Public Road known as the Hoehn Road, and formerly known as the James Young and Sterling Road; thence Northeasterly along the South boundary line of said road, a distance of 250 feet; thence in a Southeasterly direction winding along and down the bank of the Skiyou Slough to the center of said Slough; thence Easterly, 20 feet; thence Northwesterly parallel and 20 feet distance from the said Southeasterly line extending from the Public Road to the center of said Skiyou Slough, to the South boundary line of the said James Young and Sterling Road; thence Westerly along the South boundary line of said road to the place of beginning, all being situated in Government Lot 3, Section 21, Township 35 North, Range 5 East, W.M., Skagit County, Washington.



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End of Exhibit "A"

Deadman Island:

Parcel "H":

Government Lots 5, 11 and 12, in Section 28, Township 35 North, Range 5 East, W.M.

Parcel "I":

The South 1/2 of the Northeast 1/4 and Government Lots 3, 4 and 5, in Section 29, Township 35 North, Range 5 East, W.M.

Gilligan Creek:

Parcel "J":

Lot 2, Short Plat No. 10-90, approved March 16, 1990, recorded March 23, 1990, in Book 9 of Short Plats, Pages 214 and 215, under Auditor's File No. 9003230007, and being a portion of Government Lots 11 and 12, and the South 1/2 of the Southeast 1/4 of Section 27, Township 35 North, Range 5 East, W.M., EXCEPT any portion thereof lying within the former bed and shores of the Skagit River.

TOGETHER WITH an easement for ingress, egress and utilities of the Easterly 40 feet of Lot 1, of said Short Plat No. 10-90, and also over a strip of land 40 feet in width, being 20 feet on either side of the centerline of that certain easement recorded under Auditor's File No. 8311160052, and shown on the face of said Short Plat, EXCEPTING any portion thereof lying in the Easterly 40 feet of said Lot 1.