

When Recorded Return to:

Norm Nelson, Inc.  
P.O. Box 444  
Burlington, WA 98233



200112120061  
Skagit County Auditor

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

Grantor(s) Skagit State Bank  
Grantee(s) Gerald E. Nelson, Jenny T. Nelson, James N. Nelson, Joanne G.  
Legal Description Nelson; Norman W. Nelson, Jr.  
  
LEGAL DESCRIPTION SET FORTH ON ATTACHED EXHIBIT "A"  
  
P33947; P33974; P33976; P33978; P34388; P34392; P34395; P34397; P33948  
Assessor's Property Tax Parcel or Account Number \_\_\_\_\_  
Reference Numbers of Documents Assigned or Released \_\_\_\_\_

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) Gerald E. Nelson, Jenny T. Nelson, James N. Nelson, Joanne  
G. Nelson and Norman W. Nelson, Jr.

Address P.O. Box 444, Burlington, WA 98233

Phone No. \_\_\_\_\_

Excise Tax No. \_\_\_\_\_

File No. \_\_\_\_\_

Taxing District \_\_\_\_\_

Date of Sale or Transfer   /  /  

Date of Notice   /  /  

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

**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:

**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.

REV 64 0047-3 (1/03/00)



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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:

- transfer to a government entity in exchange for other forest land located within the state of Washington;
- 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;
- 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;
- the sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;
- 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;
- the creation, sale, or transfer of forestry riparian easements under RCW 76.13.120; or
- 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).

James H. Fisher Mr. Fred James E. Delaney  
Property Owner Date

P.O. Box 444, Burlington, WA 98233  
Address

Property Owner Date

Address

Property Owner Date

Address

Property Owner Date

Address

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



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## Exhibit A

### PARCEL "A":

The Southeast 1/4 of the Southwest 1/4 of Section 9, Township 35 North, Range 3 East, W.M.,

EXCEPT road, dike and ditch rights of way,

EXCEPT the North 297 feet thereof,

AND EXCEPT that portion described as follows:

Beginning at the intersection of the South line of said North 297 feet of the Southeast 1/4 of the Southwest 1/4 and the North and South centerline of said Section;

thence West along said South line of said North 297 feet a distance of 228 feet;

thence South parallel to said North and South centerline 180 feet;

thence East parallel to the North line of this excepted tract 228 feet, more or less, to said North and South centerline;

thence North along said North and South centerline to the point of beginning.

TOGETHER WITH that portion of the Southwest 1/4 of the Southwest 1/4 of Section 9, Township 35 North, Range 3 East, W.M., described as follows:

Beginning at the Southeast corner of said Southwest 1/4 of the Southwest 1/4;

thence North along the East line of said subdivision 660 feet;

thence West 660 feet;

thence South to the Northerly bank of the Samish River;

thence Southeasterly along the Northerly bank of said river to the South line of said Southwest 1/4 of the Southwest 1/4;

thence East to the point of beginning,

EXCEPT road, dike and ditch rights of way.

### PARCEL "B":

That portion of the North 1/2 of the Northwest 1/4 and that portion of the West 1/2 of the West 1/2 of the Northeast 1/4 of Section 16, Township 35 North, Range 3 East, W.M., lying Northerly of the Samish River,

EXCEPT road, dike and ditch rights of way.

ALSO, the North 297 feet of the Southeast 1/4 of the Southwest 1/4; that portion of the Southwest 1/4 of the Southwest 1/4, lying Northeasterly of Warners Slough and the following described portion of the North 1/2 of the Southwest 1/4;

Beginning at the Southeast corner of the Northeast 1/4 of the Southwest 1/4;

thence West 1,410.75 feet;

thence North 165 feet, more or less, to the County road;

thence East to the East line of said Northeast 1/4 of the Southwest 1/4;

thence South to the point of beginning, all in Section 9, Township 35 North, Range 3 East, W.M.,

EXCEPT roads.

ALSO EXCEPT the following described tract:

Beginning at the Southeast corner of the Northeast 1/4 of the Southwest 1/4 of said section 9;

thence North 89 degrees 27'33" West, along the South line of the Northeast 1/4 of the Southwest 1/4, a distance of 944.21 feet to the TRUE POINT OF BEGINNING;

thence continuing North 89 degrees 27'33" West a distance of 375.39 feet, to the West line of the Northeast 1/4 of the Southwest 1/4;

thence North 01 degree 34'38" East, along said West line, a distance of 92.96 feet;

thence North 61 degrees 00'22" West a distance of 105.59 feet, to the West line of that certain tract of land describe in deed recorded under Skagit County Auditor's File No. 664782;

thence North 00 degrees 32'27" East, a distance of 25.81 feet to a non-tangent curve of radius 1480 feet (the center of which bears South 07 degrees 17'43" East), said curve being the South line of the county road known as Field Road (as-built);

thence along said curve through a central angle of 00 degrees 14'34", a distance of 6.27 feet;

thence South 89 degrees 20'35" East, along said South line, a distance of 467.06 feet;

thence South 02 degrees 49'16" West, along an existing fence and its Southerly extension, a distance of 169.09 feet to the TRUE POINT OF BEGINNING.

Situate in the County of Skagit, State of Washing'



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PARCEL "C":

That portion of the West 1/2 of the Southwest 1/4 of Section 9, Township 35 North, Range 3 East, W.M., described as follows:

Beginning at the Northwest corner of said subdivision;  
thence East along the North line thereof a distance of 1125.30 feet to the Southwest corner of tract described in deed filed under Skagit County Auditor's File No. 9507100155;  
thence South along the Southerly projection of the West line of said tract for a distance of 15 feet;  
thence East, parallel to said North line, a distance of 130.00 feet, more or less, to the West line of the County road known as the Conn Road No. CXLII;  
thence South along the West line of said County road to the Northeast corner of that certain tract conveyed to School District No. 43 by deed dated March 27, 1893 and recorded April 1, 1893, in Volume 26 of Deeds, page 200;  
thence West along the North line of said School District tract 12 1/2 rods to the Northwest corner thereof;  
thence South along the West line of said School District tract and the West line extended to the centerline of the County road;  
thence East along the centerline of said County road to a point that is 5 1/2 rods West of the East line of the Northwest 1/4 of the Southwest 1/4;  
thence South parallel to and 5 1/2 rods West of the East line of the Northwest 1/4 of the Southwest 1/4 to the South line of said Northwest 1/4 of the Southwest 1/4;  
thence along the South line of said Northwest 1/4 of the Southwest 1/4 to the intersection with Newman's Slough, (also known and designated as Warner's Slough and as Watkinson's Slough);  
thence Westerly along said slough to the West line of said Section 9;  
thence North along the West line of said Section 9 to the point of beginning,

EXCEPT roads and dike and drainage ditch rights of way,

AND EXCEPT that portion thereof conveyed to the State of Washington for highway purposes by deed recorded under Auditor's File Nos. 444491 and 445900.

Situate in the County of Skagit, State of Washington.



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