

When Recorded Return to:

Brian J. Danzig
Foster Pepper & Shefelman, PLLC
1111 Third Avenue, Suite 3400
Seattle, WA 98101



200202140020

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) Etera Corporation

Grantee(s) M.V. Greenhouse LLC

Legal Description See Exhibits "A" and "B" attached 18-34-4

	340313-1-001-0009; 340313-1-002-0008
	340313-0-011-0009; 340418-010-0004
	340414-0-080-0005; 340418-0-006-0000
	340418-0-007-0009; 340313-0-080-0005

Assessor's Property Tax Parcel or Account Number Λ

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) M.V. Greenhouse LLC

c/o NW Horticulture LLC

Address 14113 River Bend Road

Mt. Vernon, WA 98273-1070

Phone No. Mark Smith, Director of Finance
(360) 395-3308

Excise Tax No. _____

File No. _____

Taxing District Skagit County

Date of Sale or Transfer 09 / 28 / 01

Date of Notice 02 / 11 / 02

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.

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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.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).

M.V. Greenhouse LLC 2/11/02
Property Owner
By: Daniel D. Ederer Date
(signature) (typed name) , Manager
c/o NW Horticulture LLC, 14113 River Bend Road, Mt. Vernon, WA 98273-1070
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"

Legal Description

Parcel "C":

Those portions of Government Lots 2 and 3 of Section 18, Township 34 North, Range 4 East, W.M., and of the East 1/2 of Section 13, Township 34 North, Range 3 East, W.M., described as follows:

Begin at the intersection of the South line of said Government Lot 2 and the fence line marking the East line of those certain premises sold to Summersun Greenhouse Company by Real Estate Contract recorded as Auditor's File No. 9709220099, continued South; thence North 00 degrees 44'51" West, 554.06 feet; thence North 88 degrees 19'23" West, 3096.69 feet, more or less, to a point on the East line of the West 100 feet of the Southwest 1/4 of the Northeast 1/4 of said Section 13, said point being the true point of beginning; thence South 88 degrees 19'23" East, 3096.69, more or less, to the above referenced fence line; thence South 00 degrees 44'51" East, 554.06 feet, along said fence line to the South line of said Government Lot 2; thence along said South line North 89 degrees 38'59" West, a distance of 231.37 feet; thence South 00 degrees 35'38" East, a distance of 1580.84 feet; thence North 73 degrees 16'10" West to the East line of the West 15 acres of said Government Lot 3; thence North 00 degrees 06'25" West, along said East line to the North line of those certain premises conveyed to Randy Adams by Deed recorded as Auditor's File No. 8504040048; thence North 73 degrees 14'33" West along said North line to the Northwest corner thereof; thence South 00 degrees 06'25" East, 130 feet to the North line of the County Road right-of-way known as the Riverbend Road; thence Northwesterly along said North line to the Southeast corner of that certain tract conveyed to Mathew M. Paul and Wilma Paul by Partial Fulfillment Deed recorded January 16, 1974 under Auditor's File No. 795687; thence North 1 degree 26'30" East along the East line of said Paul Tract, a distance of 415.0 feet to the Northeast corner thereof; thence North 60 degrees 03'23" West along the North line of said Paul Tract, a distance of 91.03 feet to the Northwest corner thereof and the East line of the West 100 feet of Government Lot 6 of said Section 13; thence North 1 degree 26'30" East along the East line of the West 100 feet to the point of beginning.

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EXCEPT therefrom the following described:

Beginning at the Southeast corner of the West 100 feet of the Northeast 1/4 of said Section 13; thence North 1 degree 26'30" East along the East line of said West 100 feet, a distance of 486.43 feet; thence North 87 degrees 40'33" East parallel with the South line of the Northeast 1/4 of said Section 13, a distance of 1450.57 feet; thence South 11 degrees 37'55" West, a distance of 877.46 feet; thence South 20 degrees 09'08" East, a distance of 660.48 feet; thence South 19 degrees 09'54" West, a distance of 104.43 feet to the North line of the County Road; thence along the North line of the County Road through the following four courses; North 68 degrees 55'40" West, a distance of 97.55 feet to the point of curvature of a curve to the left having a radius of 5203.50 feet; thence Westerly along said curve through a central angle of 3 degrees 12'32", and an arc distance of 291.42 feet; thence North 72 degrees 08'12" West, a distance of 845.63 feet to the point of curvature of a curve to the right having a radius of 1333.50 feet; thence Westerly along said curve through a central angle of 11 degrees 18'11", and an arc distance of 263.07 feet to the Southeast corner of that certain tract conveyed to Mathew M. Paul and Wilma Paul by Partial Fulfillment Deed recorded January 16, 1974 under Auditor's File No. 795687; thence North 1 degree 26'30" East along the East line of said Paul Tract, a distance of 415.00 feet to the Northeast corner thereof; thence North 60 degrees 03'23" West along the North line of said Paul Tract, a distance of 91.03 feet to the Northwest corner thereof and the East line of the West 100 feet of Government Lot 6 of said Section 13; thence North 1 degree 26'30" East along the East line of the West 100 feet, a distance of 76.36 feet to the point of beginning.

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EXHIBIT "B"

Legal Description

Parcel "B":

Those portions of Government Lot 2 of Section 18, Township 34 North, Range 4 East, W.M., and of the Northeast 1/4 of Section 13, Township 34 North, Range 3 East, W.M., described as follows:

Begin at the intersection of the South line of said Government Lot 2 and the fence line marking the East line of those certain premises sold to Summersun Greenhouse Company by Real Estate Contract recorded as Auditor's File No. 9709220099, continued South; thence North 00 degrees 44'51" West 554.06 feet to the true point of beginning; thence North 88 degrees 19'23" West, 3096.69 feet, more or less, to a point on the East line of the West 100 feet of the Southwest 1/4 of the Northeast 1/4 of said Section 13; thence North 01 degree 15'37" East along said East line to a point on the North line of said subdivision; thence South 85 degrees 31'33" West along said North line, 100.50 feet to an existing fence line; thence North 00 degrees 42'21" East along said fence line to the Southerlymost Southeast corner of said Summersun premises; thence South 89 degrees 13'02" East along the South line of said Summersun premises, 3162.30 feet to the Southeast corner thereof; thence South 00 degrees 44'51" East along the fence line, marking the East line of said Summersun premises, continued South, a distance of 564.21 feet, more or less, to the true point of beginning.

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