

When Recorded Return to:



200302060056
Skagit County Auditor

2/6/2003 Page 1 of 5 11:14AM

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

Grantor(s) Bernal Anderson + Gail Anderson
Grantee(s) Tim Knutson + April Knutson
Legal Description NE SW 22-36-3

Assessor's Property Tax Parcel or Account Number 360322-3-001-0100 P101399
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) Tim Knutson
April Knutson
Address PO BOX 155
Lagunitas, CA 94938
Phone No. 415-488-9439 Excise Tax No. _____
File No. _____ Taxing District _____
Date of Sale or Transfer 1 1 Date of Notice 1 1

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
- c) 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.

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).

[Signature] _____ 4/1/03
Property Owner Date

[Signature] _____ 1/14/03
Address Property Owner Date

Address Property Owner Date

Address Property Owner Date



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Schedule "C"

The land referred to in this report/policy is situated in the State of Washington, County of Skagit, and is described as follows:

That portion of the Northwest 1/4 of the Southeast 1/4 and of the Northeast 1/4 of the Southwest 1/4 of Section 22, Township 36 North, Range 3 East, W.M., described as follows:

BEGINNING at the Northwest corner of said Northwest 1/4 of the Southeast 1/4 (center of Section 22); thence South 89 degrees 34' 13" East 634.00 feet along the North line of said Northwest 1/4 of the Southeast 1/4; thence South 45 degrees 36' 24" West, parallel with a line run between the Northeast corner of said Northwest 1/4 of the Southeast 1/4 to the Southwest corner of said Northwest 1/4 of the Southeast 1/4, 1174.88 feet to the toe of the hill which defines the uplands to the Northeast, identified on Skagit County Comprehensive plan dated November 1, 1999 as Rural Reserve (RRV) and the lowlands to the Southwest, identified on Skagit County Comprehensive Plan dated November 1, 1999 as Natural Resource Land (AG-HRL) Agriculture-NRL; thence along said toe of the hill, also being the land use boundary line as follows, North 66 degrees 52' 17" West 28.95 feet; thence North 43 degrees 23' 01" West 49.86 feet; thence North 12 degrees 45' 24" West 137.84 feet; thence North 7 degrees 52' 52" East 41.42 feet; thence North 41 degrees 08' 40" West 59.17 feet; thence North 76 degrees 34' 16" West 57.00 feet; thence North 80 degrees 10' 05" West 20.15 feet; thence North 30 degrees 36' 18" West 40.69 feet; thence North 64 degrees 26' 26" West 64.64 feet; thence North 81 degrees 20' 36" West 76.90 feet; thence North 19 degrees 08' 20" West 72.80 feet; thence North 64 degrees 30' 34" East 74.20 feet; thence North 23 degrees 37' 20" West 46.76 feet, more or less, to the Northwesterly line of that certain Parcel "B" described on Quit Claim Deed to Gail M. Anderson, Kim T. Zackariasen and David C. Hasselberg, recorded under Skagit County Auditor's File No. 9808260087 and being more particularly shown on that certain record of survey map recorded in Volume 20 of Surveys, Pages 141-142, records of Skagit County and bearing South 58 degrees 49' 33" West from the POINT OF BEGINNING; thence North 58 degrees 49' 33" East along said Northwesterly line 626.56 feet, more or less, to the POINT OF BEGINNING.

SUBJECT TO and TOGETHER WITH a 60.00-foot wide non-exclusive mutually beneficial easement for ingress, egress and utilities described as follows:

A 60 foot wide easement for ingress, egress and utilities over, under and across a portion of the Northwest 1/4 of the Southeast 1/4 and a portion of the Northeast 1/4 of the Southwest 1/4 of Section 22, Township 36 North, Range 3 East, W.M., said easement being 30.00 feet right and 30.00 feet left of the following described centerline:

Commencing at the Northwest corner of the Northwest 1/4 of the Southeast 1/4 of said Section 22 (center of section); thence South 0 degrees 25' 37" East 1303.90 feet along the West line of said Northwest 1/4 of the Southeast 1/4 to the Southwest corner of said Northwest 1/4 of the Southeast 1/4 of Section; thence North 45 degrees 36' 24" East 248.72 feet along a line run from said Southwest corner of the Northwest 1/4 of the Southeast 1/4 to the Northeast corner of said Northwest 1/4 of the Southeast 1/4 to the true point of beginning; thence North 19 degrees 09' 39" West 8.36 feet; thence North 29 degrees 22' 51" West 263.33 feet; thence North 40 degrees 28' 05" West 218.24 feet; thence North 34 degrees 00' 24" West 232.82 feet; thence North 56 degrees 13' 26" West 70.68 feet; thence North 73 degrees 49' 42" West 267.96 feet; thence North 61 degrees 15' 34" West 48.63 feet; thence North 27 degrees 37' 35" West 41 feet, more or less to the Northeasterly line of that certain Parcel B described in Quit Claim Deed to Gail Marine Anderson, Kim T. Zackariasen and David C. Hasselberg, recorded under Skagit County Auditor's File No. 9808260087 and being the terminus of said centerline.



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