

When Recorded Return to:



200302110010
Skagit County Auditor

2/11/2003 Page 1 of 5 9:23AM

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

Grantor(s) KENNETH D. MYERS AND BILLIE J. MYERS

Grantee(s) WILLIAM L. FRITSCH AND SARAH J. FRITSCH

Legal Description ATTACHED Ptn Sec 7 Twp 36 Rge 4

Assessor's Property Tax Parcel or Account Number 360407-2-002-0100; 360407-2-001-0106
Reference Numbers of Documents Assigned or Released 789013 & 807141 - 807141

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) WILLIAM L. FRITSCH AND SARAH J. FRITSCH
18215 MARRIOTS LANE

Address BELLINGHAM WA 98229

Phone No. (360) 708-0770

Excise Tax No. _____

File No. _____

Taxing District Skagit County

Date of Sale or Transfer 02 / 14 / 2003

Date of Notice 02 / 10 / 2003

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

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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.



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).

William L. Fritsch 02 / 10 / 2003
Property Owner WILLIAM L. FRITSCH Date

18215 MARIOTS LANE
Address BELLINGHAM WA 98229

Sarah J. Fritsch 02 / 10 / 2003
Property Owner SARAH J. FRITSCH Date

SAME AS ABOVE
Address

Property Owner Date

Address

Property Owner Date

Address

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



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Skagit County Auditor

LEGAL DESCRIPTION

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

The Northeast 1/4 of Government Lot 1 and the North 1/2 of the Northeast 1/4 of the Northwest 1/4, all in Section 7, Township 36 North, Range 4 East, W.M., including the former railroad right-of-way through the North 1/2 of the Northeast 1/4 of the Northwest 1/4 of Section 7;

EXCEPT any portions thereof lying Easterly of State Highway No. 1, as it existed on June 15, 1989;

ALSO EXCEPT the Westerly 1 foot thereof conveyed to Clyde E. Ledbetter and Mary E. Ledbetter, husband and wife, in Boundary Line Adjustment recorded November 16, 1990; under Auditor's File No. 9011160034, records of Skagit County, Washington;

AND ALSO EXCEPT a 20 foot strip for water pipe line conveyed to Sydney Smith by Deed recorded April 29, 1909, in Volume 65 of Deeds, page 129;

AND ALSO EXCEPT the following described tract as excepted in Deed from Ronald W. Hanson and Angie Hanson, husband and wife, recorded July 3, 1968, under Auditor's File No. 715497, records of Skagit County, Washington:

Beginning at the Northeast corner of the North 1/2 of the Northeast 1/4 of the Northwest 1/4; thence North 88 degrees 38' 46" West along the North line of said subdivision a distance of 778.82 feet to the Westerly line of Old Highway No. 99; thence South 28 degrees 03' 45" East along the Westerly line of said right of way a distance of 260.26 feet to the true point of beginning of this exception; thence continue South 28 degrees 03' 45" East along said right of way line, 207.52 feet to the beginning of a curve to the right, said curve having a radius of 2,814.79 feet; thence along said curve to the right, through a central angle of 06 degrees 05' 46" an arc distance of 299.49 feet to a point on the South line of said subdivision; thence North 88 degrees 13' 09" West along said subdivision line a distance of 423.00 feet; thence North 01 degrees 46' 51" East, 447.27; thence South 88 degrees 13' 09" East, 184.76 feet to the Westerly line of Old Highway 99 and the point of beginning of this exception.



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2/11/2003 Page

5 of

5 9:23AM