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85920

Notice of Continuance Land Classified as Current Use or Forest Land Chapter 84.34 and 84.33 Revised Code of Washington

Land Classified as Current Use or Forest Land		
Grantor(s) DON LORISON & Charlet Larison		
Grantee(s) Kelly Hall		
Legal Description 57,18 See attached 5. F 36 S		
Assessor's Property Tax Parcel or Account Number P50956 + P50100		
Reference Numbers of Documents Assigned or Released 2000 3070009		
If the new owner(s) of land that is classified as current use or designated as forest land wish 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 design to continue the classification or designation, all additional or compensating tax calculated pursuant to RCW 84.34.108 or RCW 84.33.140, 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) Kelly Hall		
Address 7855 Sante Fe Trail, maple Falls, WA		
Cecl: 720-2324.		
Phone No. 360-599-3322 Excise Tax No.		
File No. <u>85920</u> . Levy Code		
Date of Sale or Transfer Date of Notice		
Interest in Property: Fee Owner		
For tax assistance, visit http://dor.wa.gov or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.		

REV 64 0047e (w) (6/9/05)

A. CLASSIFICATION UNDER CHAPTER 84.34 RCW. I/we request that this land retain the current use classification as Open Space Land, Farm and Agricultural Land, Timberland, and I am/we are aware of the following land use classifications;

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, wetland, 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 parcel of land or contiguous parcels of land in the same ownership of twenty or more acres: (i) devoted 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 or contiguous parcels of land in the same ownership of at least five acres but less than twenty acres devoted primarily to agricultural uses which has produced 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
- c. any parcel of land that is less than five acres devoted primarily to agricultural uses which has produced 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 farm and agricultural land is classified pursuant to RCW 84.34.020 (e) 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 parcels 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.

200509130010 Skagit County Auditor 3. TIMBER LAND MEANS any parcel or contiguous parcels of land in the same ownership of five or more acres devoted primarily to the growing and harvesting of forest crops for commercial purposes. Timber land means the land only and does not include a residential home site. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than ten percent of the land may be used for such incidental uses. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

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;
 - 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;
 - k. The sale or transfer within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993. The date of death shown on a death certificate is the date used.

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B. CLASSIFICATION UNDER CHAPTER 84.33 RCW. I/we request that this land retains its designation as forest land and I am/we are aware of the following definition of forest land.

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

I/we declare that I am/we are aware of the liability of removal of this land from designated forest land 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 dollar rate of the last levy extended against the land, multiplied by a number, not greater than nine, equal to the number of years the land was designated as forest land.

The compensating tax shall not be imposed if the removal of 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. At such time as the land is not used for the purposes enumerated, the compensating tax specified in subsection (11) of this section shall be imposed upon the current owner;
- 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;
- 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;
- h. the sale or transfer within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993. The date of death shown on a death certificate is the date used.

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).

HelleHall	9-6-05
Property Owner / 7855 Sante Fe Trail, n	Date
7855 Sante Fe Ital, N	rede Folls up 9821do.
Address	
Property Owner	Date
Address	
Property Owner	Date
Address	-

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Schedule "C" 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:

Parcel "A":

That portion of Government Lot 1 and the Northeast 1/4 of the Northwest 1/4, Section 18, Township 36 North, Range 5 East, W.M., lying Easterly of the right-of-way of the Northern Pacific Railway Company, as described in instrument recorded in Volume 92 of Deeds, page 242, under Auditor's File No. 97075; EXCEPT therefrom the portion described as follows:

Commencing at the North quarter corner of said Section; thence South 89 degrees 14'38" West along the North line of said Northwest 1/4, 957 feet, more or less, to the center of Mills Creek and the point of beginning; thence Southeasterly along the centerline of Mills Creek 240 feet; thence North 25 degrees 19' East, 123 feet, more or less, to the North line of said Northwest 1/4; thence South 89 degrees 14'38" West, 256 feet to the point of beginning;

ALSO EXCEPT the East 1/2 of the Northeast 1/4 of the Northwest 1/4 of Section 18, Township 36 North, Range 5 East, W.M.;

TOGETHER WITH an easement 15 feet in width for the purpose of ingress, egress and the installation and maintenance of utilities, which easement is described as follows:

The South 15 feet of the East 1/2 of the Northeast 1/4 of the Northwest 1/4 of Section 18, Township 36 North, Range 5 East, W.M.

Parcel "B":

That portion of the Southwest 1/4 of Section 7, Township 36 North, Range 5 East, W.M., described as follows:

Commencing at the South quarter corner of said Section; thence South 89 degrees 14'38" West along the South line of said Southwest 1/4, 1,145 feet, more or less, to the Easterly right-of-way line of the Burlington Northern Railway, and the point of beginning; thence Northeasterly along said right-of-way line, 135 feet, more or less, to the center of Mill Creek; thence Southeasterly along the centerline of Mill Creek, 180 feet, more or less, to the South line of said Southwest 1/4; thence South 89 degrees 14'18" West along the South line of said Southwest 1/4, 188 feet, more or less, to the point of beginning;

TOGETHER WITH an easement for ingress, egress and utilities, including the maintenance and repair thereof over a strip of land 15 feet in width, the centerline of which is the centerline of the existing roadway;

ALSO TOGETHER WITH a non-exclusive easement for installation and maintenance of utility lines, over, under and across the North 15 feet of the following described property:

That portion of Government Lot 4, lying East of the East right-of-way line of State Road and that portion of the Southeast 1/4 of the Southwest 1/4 lying Westerly of the Westerly line of the Burlington Northern Railway right-of-way, all in Section 7, Township 36 North, Range 5 East, W.M.: EXCEPT that portion lying Northerly and Easterly of the following described line:

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Beginning at the intersection of the Westerly line of said railroad right-of-way and the centerline of Mill Creek; thence Northwesterly along the centerline of said creek to the Easterly line of the Samish River; thence Northerly along the Easterly line of said river a distance of 200 feet; thence Northwesterly to a point on the Easterly line of the State Road which lies 400 feet Southwesterly of the North line of Government Lot 4 of said Section 7, when measured along the Easterly line of said road, said point being the terminus of this line description.



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