

When Recorded Return to:
Lawrence A. Pirkle
321 W. Washington St., Suite 300
Mount Vernon, WA 98273



200801020091

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 RONALD E. KESSELRING, a single person and as Personal Representative of the Estate of FRANCES H. KESSELRING

Grantee(s) RONALD E. KESSELRING, Trustee of the FRANCES H. KESSELRING CREDIT TRUST

Legal Description Abbreviated legal Description:
Section 6, Township 35, Range 4, Ptn. East 1/2 - SW 1/4; and
Section 7, Township 35, Range 4, Ptn. NW 1/4; Gov. Lot 2; SW 1/4 and SE 1/4;
and Section 18, Township 35, Range 4; Ptn. NW 1/4 - NE 1/4; NE 1/4 - NW 1/4;
and SE 1/4 - NW 1/4

Assessor's Property Tax Parcel or Account Number See Attached Exhibit "C" P35886

Reference Numbers of Documents Assigned or Released 815519 815520 DF-81

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) RONALD E. KESSELRING, a single person and as Personal Representative of the Estate of FRANCES H. KESSELRING

Address 4024 N. Highway 99, Burlington, WA 98233

Phone No. (360) 724-3113

Excise Tax No. _____

File No. _____

Taxing District Skagit County

Date of Sale or Transfer 12 10 07

Date of Notice / /

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

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:

- 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).

Ronald E. Kesselring
Property Owner:

12/10/07
Date

RONALD E. KESSELRING

Address:
4024 N. Highway 99, Burlington, WA 98233

Property Owner:

 / /
Date

Address:

Property Owner:

 / /
Date

Address:

Property Owner:

 / /
Date



EXHIBIT A

PARCEL "A":

That portion of the East $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of Section 6, Township 35 North, Range 4 East, W.M., lying Easterly of the Easterly line of Primary State Highway No. 1, as condemned in Skagit County Superior Court Cause No. 26636, records of Skagit County, Washington; EXCEPT that portion thereof lying within the boundaries of the following described tract:

Beginning at the Northwest corner of the East $\frac{1}{2}$ of the Southwest $\frac{1}{4}$; thence South along the West line of said East $\frac{1}{2}$ of said Southwest $\frac{1}{4}$ to a point due West of the South edge of the gulch; thence East to the South edge of said gulch; thence Easterly along the South edge of said gulch to the center of the intersecting gulch; thence Easterly along the center of said intersecting gulch to the East line of said East $\frac{1}{2}$ of said Southwest $\frac{1}{4}$; thence North to the Northeast corner of said East $\frac{1}{2}$ of said Southwest $\frac{1}{4}$; thence West to the point of beginning.

PARCEL "B":

That portion of the North $\frac{1}{2}$ of the Northwest $\frac{1}{4}$ of Section 7, Township 35 North, Range 4 East, W.M., lying Easterly of the East line of Primary State Highway No. 1, as condemned in Skagit County Superior Court Cause No. 26636, records of Skagit County, Washington; EXCEPT that portion thereof lying Easterly of the following described line:

Beginning at a point on the South line of the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of said Section 7, that is 950 feet East of the Southwest corner thereof; thence Northeasterly in a straight line to the Northeast corner of said Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ and the terminus of said line.

PARCEL "C":

The Southwest $\frac{1}{4}$ of Section 7, Township 35 North, Range 4 East, W.M., EXCEPT that portion thereof lying Westerly of the Easterly line of Primary State Highway No. 1, as condemned in Skagit County Superior Court Cause No. 26636, records of Skagit County, Washington.

continued



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PARCEL "D":

Those portions of Government Lot 2 and of the Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 7, Township 35 North, Range 4 East, W.M., described as follows:

Beginning at the Northwest corner of the Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of said Section; thence South $86^{\circ}20'00''$ East, along the North line of said subdivision 980 feet; thence South $19^{\circ}07'47''$ West 1352.4 feet, more or less, to a point on the South line of said subdivision South $86^{\circ}39'00''$ East 550 feet from the Southwest corner thereof; thence North $86^{\circ}39'00''$ West 550 feet to said Southwest corner; thence West along the South line of said Government Lot 2, to intersect that right-of-way line drawn parallel with and 150 feet Easterly, when measured at right angles, from the LE Line Survey of State Highway Route No. 5 (PSH No. 1), Chuckanut Drive to Alger, according to the plan thereof of record and on file in the office of the Secretary of Transportation at Olympia, Washington, bearing date of approval April 1, 1958; thence Northerly along said right-of-way line, to the North line of said Government Lot; thence East to the point of beginning.

PARCEL "E":

That portion of the North $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of Section 7, Township 35 North, Range 4 East, W.M., lying Westerly of the West line of State Road No. 1 (Old 99), as conveyed to the State of Washington by deed recorded July 14, 1932 under Auditor's File No. 251654, in Volume 161 of Deeds, page 227, records of Skagit County, Washington.

PARCEL "F":

The North 30 feet of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 7, Township 35 North, Range 4 East, W.M., EXCEPT that portion thereof lying within the 100 foot wide right-of-way for State Road No. 1, as conveyed to the State of Washington by deed recorded July 14, 1932 under Auditor's File No. 251654, in Volume 161 of Deeds, page 227, records of Skagit County, Washington; AND ALSO EXCEPT that portion thereof lying within the boundaries of that certain 60 foot wide county road known as the Butler Hill Road No. 6111 (formerly the C.W. Greene Road No. 126).

PARCEL "G":

The Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 7, Township 35 North, Range 4 East, W.M., EXCEPT that portion thereof lying within the boundaries of the 100 foot wide State Road No. 1, as conveyed to the State of Washington by deed recorded February 15, 1934, in Volume 163 of Deeds, pages 634 and 635, records of Skagit County, Washington.

PARCEL "H":

The Northwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 18, Township 35 North, Range 4 East, W.M., EXCEPT that portion thereof lying within the boundaries of State Road No. 1 (now known as the Burlington-Alger Road), as condemned in Skagit County Superior Court Cause Nos. 14548 and 14930, and as conveyed to the State of Washington by deed recorded July 14, 1932 under Auditor's File No. 251669, in Volume 161 of Deeds, page 227, records of Skagit County, Washington, AND ALSO EXCEPT the right-of-way of Drainage District No. 14, as condemned in Skagit County Superior Court Cause No. 3604, records of Skagit County, Washington.



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PARCEL "I":

That portion of the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 18, Township 35 North, Range 4 East, W.M., lying Easterly of the East line of Primary State Highway No. 1, as condemned in Skagit County Superior Court Cause Nos. 26636 and 26703; EXCEPT the right-of-way of Drainage District No. 14, as condemned in Skagit County Superior Court Cause No. 3604, records of Skagit County, Washington.

PARCEL "J":

That portion of the North $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 18, Township 35 North, Range 4 East, W.M., lying Westerly of the Samish River and lying Easterly of the Easterly line of Primary State Highway No. 1, as condemned in Skagit County Superior Court Cause No. 26636; EXCEPT any portion thereof lying within the boundaries of the South 660 feet of said Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$.



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EXHIBIT "C"

Assessor's Parcel No: P35886 350406-3-002-0001 P35887 350406-3-003-0000

P35923 350407-2-001-0003 P35925 350407-2-003-0001

P35926 350407-3-001-0001 P35927 350407-3-002-0000

P35934 350407-4-002-0008 ~~P35934 350407-4-002-0008~~

P35936 350407-4-004-0006 P35937 350407-4-005-0005

P35939 350407-4-007-0003 P36842 350418-0-008-0007

P36854 350418-1-005-0008 P36858 350418-2-001-0000



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