

When Recorded Return to:

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200809100004  
Skagit County Auditor

9/10/2008 Page 1 of 9 9:15AM

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

Grantor(s)/Sellers: Skagit County Assessors office

Grantee(s) Purchasers: Katherine Ovenell Roy, Kristen Ovenell Hansen

Mailing address: Helen Ovenell, Karin Ovenell Carter, Cynthia Ovenell Klemhuzen

City, State, Zip: \_\_\_\_\_ Phone No: \_\_\_\_\_

Assessor's Parcel No: Ptn P44144 Levy code: \_\_\_\_\_

Property address: \_\_\_\_\_

Legal description: Ptn in Sec 14, Twp 35, Rge 8

Date of sale or transfer: \_\_\_\_\_ Date of notice: \_\_\_\_\_

Reference numbers of documents assigned or released: \_\_\_\_\_

Interest in property:  Fee Owner  Contract Purchaser  Other

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 desire 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.

**For Official Office Use Only**  
Auditor's Recording No: \_\_\_\_\_ Excise Tax No: \_\_\_\_\_

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. 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.

**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.



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.

**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 of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 continuously since 1993;
  - l. the sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
  - m. the date of death shown on a death certificate is the date used.



**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 or approved for state natural resources conservation area purposes as defined in chapter 79.71 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).

Katherine H. Overnell Roy 9-5-08  
Property Owner Date  
2339 E 12th Emmett, ID 83617  
Address

Kristen M. Overnell Hansen 9/5/08  
Property Owner Date  
46356 Concrete Sauk Valley Road Concrete WA 98237  
Address

Hellen Overnell 9/3/08  
Property Owner Date  
46250 Concrete Sauk Valley Rd. Concrete, WA 98237  
Address



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- 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 or approved for state natural resources conservation area purposes as defined in chapter 79.71 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).

<u>Cynthia A. Overell Klinkhuzen</u> Property Owner	<u>9/3/08</u> Date
<u>PO Box 156 Concrete WA 98237</u> Address	
<u>Maria Cavell Carter</u> Property Owner	<u>9/4/08</u> Date
<u>8890 Garden of Eden Rd Sedro Woolley, WA 98284</u> Address	
_____ Property Owner	_____ Date
_____ Address	





EXHIBIT "A"

806 Metcalf St., Sedro-Woolley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

BOUNDARY LINE ADJUSTMENT  
LEGAL DESCRIPTION  
FOR

NORMAN & ELEANOR OVENELL  
OF A PORTION OF ASSESSOR'S PARCELS P43901 AND P43907  
TO BE AGGREGATED WITH ASSESSOR'S PARCEL P44144

March 25, 2008

That portion of the east half of the southwest quarter of Section 14, Township 35 North, Range 8 East, W.M. lying south of the Concrete-Sauk Valley Road.

TOGETHER WITH that portion of the southwest quarter of the southeast quarter of Section 14, Township 35 North, Range 8 East, W.M. lying westerly of the following described line:

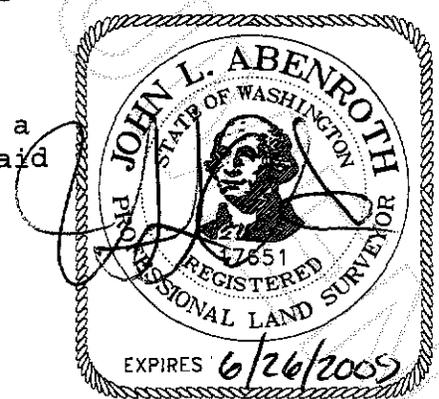
Commencing at the southwest corner of the southeast quarter of said Section 14; thence N 00°46'11" E along the west line of said southeast quarter, a distance of 809.19 feet to the point of beginning of this line description; thence S 88°37'56" E, a distance of 35.69 feet; thence N 00°59'45" E, a distance of 281.18 feet; thence N 45°02'39" W, a distance of 51.32 feet to the west line of said southeast quarter and terminus of this line description.

TOGETHER WITH that portion of the south half of the southeast quarter of Section 14, Township 35 North, Range 8 East, W.M. lying westerly of the Concrete-Sauk Valley Road and southerly of the following described line:

Commencing at the southwest corner of the southeast quarter of said Section 14; thence N 00°46'11" E along the west line of said southeast quarter, a distance of 253.76 feet to the point of beginning of this line description; thence N 86°53'03" E, a distance of 489.69 feet; thence N 60°53'50" E, a distance of 1730.00 feet to the west line of said Concrete-Sauk Valley Road and terminus of this line description.

Situate in Skagit County, Washington.

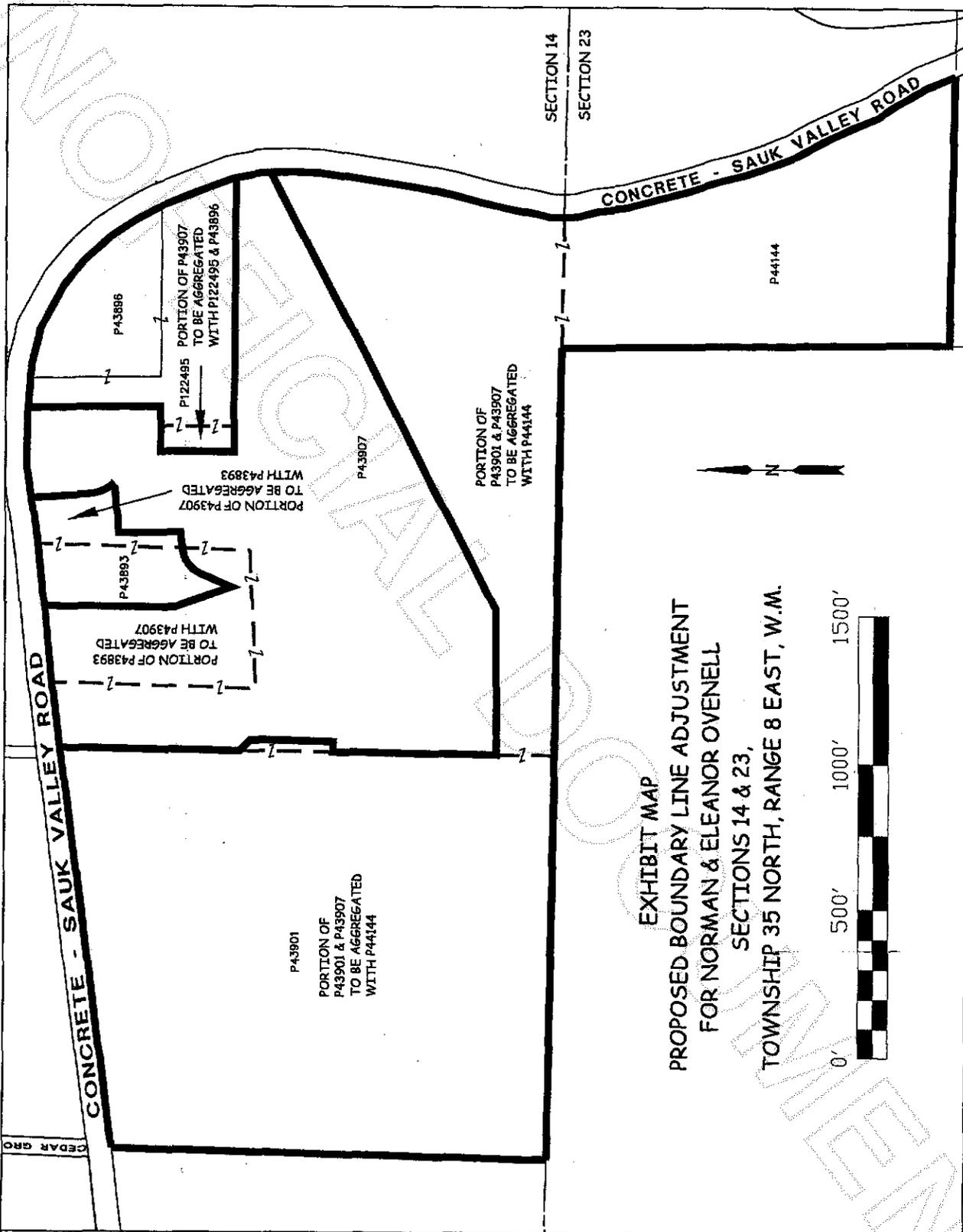
Containing 74.49 acres.



EXPIRES 6/26/2009  
5/5/2008



200809100004  
Skagit County Auditor





806 Metcalf St., Sedro-Woolley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

LEGAL DESCRIPTION

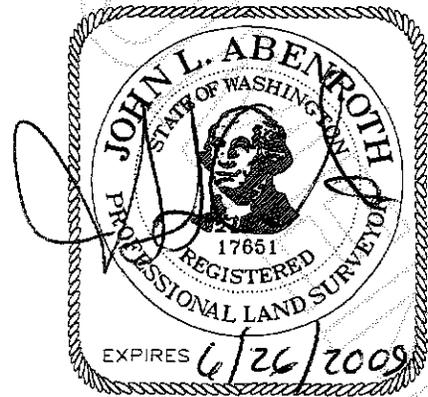
FOR

NORMAN & ELEANOR OVENELL  
LOT CERTIFICATION PL04-0466 (P44144)  
BEFORE BOUNDARY LINE ADJUSTMENT

March 25, 2008

That portion of the northeast quarter of the northeast quarter of Section 23, Township 35 North, Range 8 East, W.M. lying west of the Concrete-Sauk Valley Road.

Situate in Skagit County, Washington.



5/5/2008



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Skagit County Auditor

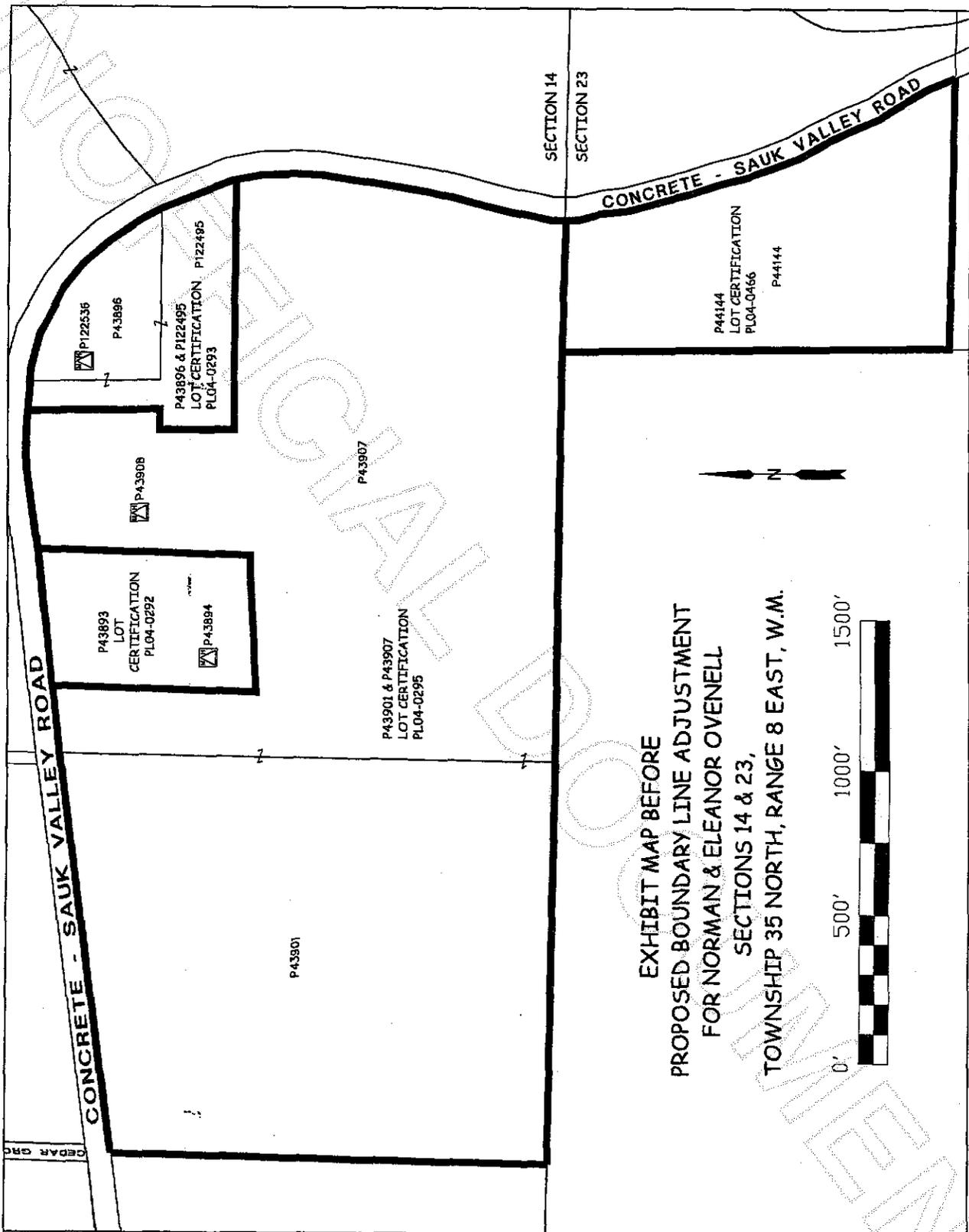


EXHIBIT MAP BEFORE  
 PROPOSED BOUNDARY LINE ADJUSTMENT  
 FOR NORMAN & ELEANOR OVENELL  
 SECTIONS 14 & 23,  
 TOWNSHIP 35 NORTH, RANGE 8 EAST, W.M.



806 Metcalf Street Sea  
 (360) 855-2121 Fa



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 Skagit County Auditor