

When Recorded Return to:

Anderson Hunter Law  
Attn: Thomas R. Collins  
P.O. Box 5397  
Everett, WA 98206



200906020094  
Skagit County Auditor

6/2/2009 Page

1 of

7 4:13PM

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

Grantor(s)/Sellers: James N. Nelson, a married man dealing with his separate property and  
Norman W. Nelson, a married man dealing with his separate property

Grantee(s) Purchasers: Gerald E. Nelson and Jenny T. Nelson, husband and wife

Mailing address: P.O. Box 444

City, State, Zip: Burlington, WA 98233

Phone No: 360-755-9297

Assessor's Parcel No: P33858, P33860, P33865, P106593

Levy code: 1135

Property address: P33899, P33904, 33906, P34651, P34649, P34843, P34841

Legal description: See attached Exhibit A

*Ptn in Sec 6, Twp 35, Rge 3*

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

For the purposes of (b) above, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs.

- 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 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.



**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:

- transfer to a government entity in exchange for other forest land located within the state of Washington;
- 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;
- 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;
- the sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;
- 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;
- the creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
- 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 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).

Property Owner Gerald E. Nelson

Date May 26, 2009

Address P.O. Box 444

Property Owner Jenny T. Nelson

Date 5-26-09

Address Burlington, wa. 98233

Property Owner P.O. Box 444

Date

Address Burlington, wa. 98233



EXHIBIT "A"

LEGAL DESCRIPTION

PARCEL "A":

The Southeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$ , the Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$ , Government Lot 5 and Government Lot 6, all in Section 6, Township 35 North, Range 3 East, W.M.;

EXCEPT Lot 1, Skagit County Short Plat No. 94-049, approved December 9, 1994, and recorded December 12, 1994, in Volume 11 of Short Plats, pages 155 and 156, under Auditor's File No. 9412120047, records of Skagit County, Washington;

ALSO EXCEPT the following described tract:

Beginning at the Northwest corner of Government Lot 5 of Section 6, Township 35 North, Range 3 East, W.M.;

thence North  $87^{\circ}16'33''$  East along the North line of said Government Lot 5, a distance of 93.43 feet to the Southwesterly line of the dike right-of-way appropriated by Dike District No. 5 in Superior Court Cause No. 3050 and the point of beginning of this description;

thence North  $87^{\circ}16'33''$  East along the North line of said Government Lot 5 and the North line of the Southeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$  of said Section 6 a distance of 2,273.77 feet to the Northeast corner of said Southeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$ ;

thence South  $01^{\circ}47'11''$  West along the East line of said Southeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$  a distance of 838.62 feet;

thence South  $89^{\circ}51'49''$  West a distance of 443.94 feet;

thence South  $06^{\circ}29'11''$  West a distance of 389.83 feet to a point on a non-tangent curve to the right having a chord bearing of South  $43^{\circ}02'28''$  East and a radius of 107.00 feet;

thence Easterly along said curve through a central angle of  $149^{\circ}54'56''$  and an arc length of 279.97 feet;

thence South  $31^{\circ}55'00''$  West a distance of 74.02 feet;

thence South  $39^{\circ}55'12''$  West a distance of 128.24 feet;

thence South  $52^{\circ}43'07''$  West a distance of 75.85 feet;

thence South  $06^{\circ}29'11''$  West a distance of 305.29 feet to Point "A";

thence South  $33^{\circ}11'29''$  West a distance of 80.17 feet;

thence North  $56^{\circ}48'31''$  West a distance of 227.08 feet;

thence North  $11^{\circ}48'07''$  West a distance of 592.76 feet;

thence North  $13^{\circ}36'57''$  East a distance of 817.98 feet to the center of an existing drainage ditch;

thence along the center of said ditch through the following four courses:

North  $64^{\circ}33'03''$  West a distance of 333.20 feet;

North  $71^{\circ}54'21''$  West a distance of 66.52 feet;

North  $89^{\circ}15'51''$  West a distance of 75.43 feet;

South  $75^{\circ}58'32''$  West a distance of 42.25 feet to the center of a ditch intersecting from the Southwest;

thence South  $28^{\circ}52'12''$  West along the center of said intersecting ditch a distance of 52.59 feet;

thence continuing along the center of said intersecting ditch South  $23^{\circ}18'16''$  West a distance of 231.48 feet to the East line of said Government Lot 5;



200906020094

Skagit County Auditor

thence South 01°43'11" West along the East line of said Government Lot 5 a distance of 605.60 feet;  
thence South 87°06'54" West parallel with the South line of said Government Lot 5 a distance of 355.29 feet;  
thence North 01°29'29" East parallel with the West line of said Government Lot 5 a distance of 436.48 feet;  
thence North 41°15'24" West a distance of 849.43 feet to the point of beginning of this description.  
(Being a portion of Lot 2, Skagit County Short Plat No. 94-049, approved December 9, 1994, and recorded December 12, 1994, in Volume 11 of Short Plats, pages 155 and 156, under Auditor's File No. 9412120047, records of Skagit County, Washington.)

AND ALSO EXCEPT that portion of Lot 2 of Short Plat No. 94-049, approved December 9, 1994, recorded December 12, 1994, in Volume 11 of Short Plats, pages 155 and 156, under Auditor's File No. 9412120047, records of Skagit County, Washington, and being a portion of the Northeast ¼ of the Southwest ¼ of Section 6, Township 35 North, Range 3 East, W.M., described as follows:

Beginning at the Northwest corner of Lot 1 of said Short Plat No. 94-049;  
thence North 00°24'03" East (equals North 01°10'58" West on said Short Plat No. 94-049) a distance of 2.63 feet along the Northerly extension of the Westerly line of said Lot 1;  
thence North 62°29'11" West 7.36 feet;  
thence North 51°19'38" West 22.00 feet;  
thence North 62°50'57" West 53.51 feet;  
thence North 72°06'39" West 50.96 feet;  
thence North 83°40'26" West 59.84 feet to the North extension of an existing fence line;  
thence South 00°52'10" West 658.50 feet along said fence line to the Northerly margin of the Samish Island Road;  
thence North 87°06'22" East 210.20 feet along said Northerly margin to the Southwest corner of said Lot 1;  
thence Northerly along the Westerly line of said Lot 1 to the point of beginning.

Situate in the County of Skagit, State of Washington.

PARCEL "B":

Government Lots 1 and 4 of Section 8, Township 35 North, Range 3 East, W.M.,

EXCEPTING THEREFROM road, dike and ditch rights of way,

AND EXCEPT that portion thereof conveyed to the State of Washington for highway purposes by deed dated March 3, 1950, and recorded May 22, 1950, under Auditor's File No. 445900,

AND EXCEPT the following described tracts:

1.) That portion of Government Lot 4, Section 8, Township 35 North, Range 3 East, W.M., described as follows:

Beginning at a point 1,102 feet North and 930.3 feet West of the Southeast corner of said Lot 4;  
thence South 71°35' West 62 feet to the right bank of the Samish River;  
thence South 14°23' East 42.1 feet along the bank of said river;  
thence North 71°35' East 65 feet;  
thence North 18°25' West 42 feet to the point of beginning.

2.) That portion of Government Lot 4, Section 8, Township 35 North, Range 3 East, W.M., described as follows:



200906020094  
Skagit County Auditor

Beginning at a point 1,102 feet North and 930.3 feet West of the Southeast corner of said Lot 4;  
thence North 18°25' West 32 feet;  
thence South 71°35' West 60 feet to the right bank of the Samish River;  
thence South 14°23' East along the bank of said river 32.1 feet;  
thence North 71°35' East 62 feet to the point of beginning.

3.) That portion thereof lying within the boundaries of that certain tract foreclosed upon by Skagit County under Tax Foreclosure Case No. T.J. 620½ and conveyed to John W. Brisky by deed dated December 11, 1952, and recorded December 11, 1952, under Auditor's File No. 482917, said premises being more particularly described therein as follows:

One square acre in the Northwest corner of Lot 1, Section 8, Township 35 North, Range 3 East, W.M.

ALSO, that portion of Government Lot 5, Section 8, Township 35 North, Range 3 East, W.M., described as follows:

Beginning at the Northeast corner of said Government Lot 5;  
thence South 1°03' West along the East line of said Lot 5, 254.63 feet;  
thence North 88°57' West 750.0 feet, more or less, to the right bank of the Samish River;  
thence Northwesterly along the right bank of said river to the North line of said Government Lot 5;  
thence East along the North line of said Lot 5 to the point of beginning,

EXCEPT road and dike and ditch rights of way,

AND EXCEPT that portion thereof conveyed to the State of Washington for highway purposes by deed dated March 3, 1950 and recorded May 22, 1950, under Auditor's File No. 445900.

Situate in the County of Skagit, State of Washington.

PARCEL "C":

The North ½ of the Northwest ¼ of Section 22, Township 35 North, Range 3 East, W.M.,

EXCEPT the East 980 feet thereof,

AND EXCEPT the County road right of way along the North line thereof,

AND EXCEPT the North 958 feet of the West 165 feet thereof.

Situate in the County of Skagit, State of Washington.

PARCEL "D":

The East ½ of the West ½ of the Southwest ¼ of Section 26, Township 35 North, Range 3 East, W.M.,

EXCEPT that portion thereof lying Northerly of Olympic Marsh Ditch,

AND EXCEPT the South 45 feet conveyed to Skagit County by deed recorded March 8, 1911, under Auditor's File No. 87346 (Volume 83 of Deeds, page 502).

Situate in the County of Skagit, State of Washington.

TOGETHER WITH all interest of Grantors in the unrecorded Lease to Norm Nelson, Inc., a Washington corporation, with reference to any of the above-described property.



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