

When Recorded Return to:



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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(s)/Sellers: Charles H Garrison 3rd + Janet M. Garrison
Grantee(s) Purchasers: Charles H Garrison and Janet Garrison Living Trust
Mailing address: 13401 Point Cabrillo Dr
City, State, Zip: Mendocino CA 95460 Phone No: 707-937-3196
Assessor's Parcel No: P99391, P101200, P100296 Levy code: _____
Property address: P112734
Legal description: Ptn SE 1/4 Sec 1, Twp 33, Rge 4
See attached

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:

- 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).

Charles H. Garrison 3rd
Charles H. Garrison 3rd

Property Owner

Date

8-27-09

~~Address~~

Janet M Garrison
Janet M Garrison

Property Owner

Date

8-27-09

Address

Property Owner

Date

Address



EXHIBIT "A"

The following described real property situated in the State of Washington, County of Skagit:

Parcel "A":

The Northeast 1/4 of the Southeast 1/4 of the Southwest 1/4, and the West 1/2 of the Southwest 1/4 of the Southeast 1/4, EXCEPT the South 113.5 feet of the East 100 feet of said West 1/2, all in Section 1, Township 33 North, Range 4 East, W.M.

Parcel "B":

That portion of the following described Tract "X", which lies Southwesterly of a line described as follows:

Beginning at the Northwest corner of said East 1/2 of the Northwest 1/4 of the Southeast 1/4, as said point is shown on that certain Record of Survey, recorded in Book 12 of Survys, on Page 24, under Auditor's File No. 9111200104, in the Auditor's Office of Skagit County, Washington; thence South 00 degrees 40' 02" West along the West line thereof, for a distance of 100.00 feet to the Northwest corner of that certain tract of land conveyed to David Welts, by instrument dated August 7, 1991, and recorded under Auditor's File No. 9108120013, records of said County and State; thence continuing along the said West line South 00 degrees 40' 02" West, a distance of 357.08 feet to the true point of beginning of this line description; thence South 43 degrees 21' 07" East, a distance of 21.61 feet; thence South 23 degrees 54' 09" East, a distance of 43.82 feet; thence South 44 degrees 33' 47" East, a distance of 56.23 feet; thence South 80 degrees 48' 47" East, a distance of 94.39 feet; thence South 01 degrees 00' 00" East, a distance of 184.50 feet; thence South 32 degrees 18' 11" East, a distance of 551.03 feet; thence South 09 degrees 11' 34" East, a distance of 252.03 feet; thence South 45 degrees 09' 29" East, a distance of 197.77 feet to the East line of said East 1/2 of the West 1/2 of the Southeast 1/4 of Section 1, and the terminus of this line description.

Tract "X":

That portion of the East 1/2 of the West 1/2 of the Southeast 1/4 of Section 1, Township 33 North, Range 4 East, W.M., described as follows:

Beginning at the Northwest corner of said East 1/2 of the Northwest 1/4 of the Southeast



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1/4, as said point is shown on that certain Record of Survey recorded in Book 12 of Surveys, on Page 24, under Auditor's File No. 9111200104, in the Auditor's Office of Skagit County, Washington; thence South 00 degrees 40' 02" West along the West line thereof, for a distance of 100.00 feet to the Northwest corner of that certain tract of land conveyed to David Welts by instrument dated August 7, 1991, and recorded under Auditor's File No. 9108120013, records of said County and State, said point being the true point of beginning; thence South 52 degrees 18' 14" East along the Northerly line of said Welts Tract, for a distance of 232.31 feet; thence South 12 degrees 30' 01" East, for a distance of 125.86 feet to the point of curvature of a curve to the right, said curve having a radius of 321.98 feet, and said point lying on the centerline of those certain easements for ingress, egress and utilities described in instruments recorded under Auditor's File Nos. 9103080006, 9108120012 and 9108120015, records of said County and State; thence Southerly following said centerline along said curve to the right through a central angle of 19 degrees 22' 13", for an arc distance of 108.85 feet to a point of compound curvature; thence Southwesterly along a curve to the right, said curve having a radius of 73.23 feet, continuing to follow said centerline through a central angle of 57 degrees 08' 04", for an arc distance of 73.02 feet to a point of compound curvature; thence Westerly along a curve to the right, said curve having a radius of 25 degrees 56' 58", for an arc distance of 67.29 feet to a point of compound curvature; thence Westerly along a curve to the right, said curve having a radius of 79.12 feet, continuing to follow said centerline through a central angle of 25 degrees 10' 08", for an arc distance of 34.76 feet; thence South 25 degrees 07' 22" West, leaving said centerline, for a distance of 53.67 feet to a point lying 60.00 feet East of, as measured at right angles to the West line of the East 1/2 of the Northwest 1/4 of the Southeast 1/4; thence South 17 degrees 15' 34" East, for a distance of 374.76 feet; thence South 30 degrees 13' 40" East, for a distance of 101.82 feet; thence South 04 degrees 37' 49" East, for a distance of 114.30 feet; thence South 06 degrees 09' 38" West, for a distance of 63.20 feet; thence South 36 degrees 53' 16" West, for a distance of 94.48 feet; thence South 61 degrees 40' 06" West, for a distance of 94.82 feet; thence South 79 degrees 30' 06" West, for a distance of 25.70 feet; thence South 18 degrees 00' 00" East, for a distance of 121.48 feet; thence South 72 degrees 00' 00" West, for a distance of 113.00 feet to a point on the West line of said East 1/2 of the Southwest 1/4 of the Southeast 1/4, said point lying 140.00 feet Southerly of the Northwest corner thereof; thence North 00 degrees 40' 20" East along said West line, for a distance of 140.00 feet to said Northwest corner, said point being also the Southwest corner of said East 1/2 of the Northwest 1/4 of the Southeast 1/4; thence North 00 degrees 40' 02" East along the West line of said East 1/2 of the Northwest 1/4 of the Southeast 1/4, for a distance of 1244.75 feet to the true point of beginning.



Parcel "C":

The South 113.5 feet of the East 100 feet of the West 1/2 of the Southwest 1/4 of the Southeast 1/4 of Section 1, Township 33 North, Range 4 East, W.M.

Parcel "D":

That portion of the East 1/2 of the West 1/2 of the Southeast 1/4 of Section 1, Township 33 North, Range 4 East, W.M., lying Southwesterly of the same line described in Parcel "B" above.

EXCEPT that portion lying within Tract "X" above-described.

Parcels "A", "B", "C" and "D" above-described being together with a 60.00 foot wide ingress, egress and utilities easement as disclosed in Deed recorded under Auditor's File No. 9103080006, records of Skagit County, Washington.

ALSO TOGETHER WITH a non-exclusive easement for ingress, egress and utilities over, under and across a strip of land 60.00 feet in width, said easement lying 30.00 feet on each side of the following described centerline:

Beginning at the Northwest corner of said East 1/2 of the Northwest 1/4 of the Southeast 1/4, as said point is shown on that certain Record of Survey in Book 12 of Surveys, on Page 24, under Auditor's File No. 9111200104, in the Auditor's Office of Skagit County, Washington; thence South 00 degrees 40' 02" West along the West line thereof, for a distance of 100.00 feet to the Northwest corner of that certain tract of land conveyed to David Welts, by instrument dated August 7, 1991, and recorded under Auditor's File No. 9108120013, records of said County and State; thence South 52 degrees 18' 14" East, along the Northerly line of said Welts Tract, for a distance of 232.31 feet; thence south 12 degrees 30' 01" East, for a distance of 125.86 feet to the point of curvature of a curve to the right, said curve having a radius of 321.98 feet, and said point lying on the centerline of those certain easements for ingress, egress and utilities described in instruments recorded under Auditor's File Nos. 9103080006, 9108120012 and 9108120015, records of said County and State; thence Southerly, following said centerline along said curve to the right through a central angle of 19 degrees 22' 13", for an arc distance of 108.85 feet to a point of compound curvature; thence Southwesterly along a curve to the right, said curve having a radius of 73.23 feet, continuing to follow said centerline through a central angle of 57 degrees 08' 04" for an arc distance of 73.02 feet to a point of compound curvature; thence Westerly along a curve to the right said curve having a radius of 25 degrees 56' 53" for an arc distance of 67.29 feet to a point of compound curvature; thence



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Westerly along a curve to the right, said curve having a radius of 79.12 feet, continuing to follow said centerline through a central angle of 25 degrees 10' 08" for an arc distance of 34.76 feet to the true point of beginning; thence South 25 degrees 07' 22" West for a distance of 53.67 feet to a point lying 60.00 feet East of, as measured at right angles to said West line of the East 1/2 of the Northwest 1/4 of the Southeast 1/4; thence South 17 degrees 16' 34" East for a distance of 374.76 feet; thence South 30 degrees 18' 40" East for a distance of 101.82 feet; thence South 04 degrees 37' 49" East for a distance of 114.30 feet; thence South 06 degrees 09' 38" West for a distance of 63.20 feet; thence South 36 degrees 53' 16" West for a distance of 94.48 feet; thence South 61 degrees 40' 06" West for a distance of 94.82 feet; thence South 79 degrees 30' 06" West for a distance of 25.70 feet to the end of said centerline.

ALSO TOGETHER WITH a non-exclusive easement for ingress, egress and utilities over, under and across the following described tracts of land:

Beginning at the Southwest corner of said East 1/2 of the Northwest 1/4 of the Southeast 1/4 of Section 1; thence North 00 degrees 40' 02" East along the West line thereof, for a distance of 710.00 feet to the true point of beginning; thence South 40 degrees 04' 47" for a distance of 108.80 feet to the Westerly line of the above-described 60-foot strip of land; thence North 17 degrees 15' 34" West along said Westerly line for a distance of 140.14 feet; thence North 25 degrees 07' 22" East continuing to follow said Westerly line to its intersection with the Southwesterly line of said easements recorded under Auditor's File Nos. 9103080006 and 9108120015; thence Northwesterly along said Southwesterly line to said West line of the East 1/2; thence South 00 degrees 40' 02" West along the West line to the true point of beginning; and

Beginning at the Southwest corner of said East 1/2 of the Northwest 1/4 of the Southeast 1/4 of Section 1; thence North 00 degrees 40' 02" East along the West line thereof, for a distance of 710.00 feet; thence South 40 degrees 04' 47" East for a distance of 108.80 feet to the Westerly line of the above-described 60-foot strip of land; thence North 72 degrees 44' 26" East for a distance of 60.00 feet to the Easterly line thereof; thence North 17 degrees 15' 34" West along said Easterly line thereof; thence North 17 degrees 15' 34" West along said Easterly line for a distance of 44.10 feet to the true point of beginning; thence continuing North 17 degrees 15' 34" West along said Easterly line for a distance of 72.78 feet; thence North 25 degrees 07' 22" East continuing to follow said Easterly line to its intersection with the Southerly line of said easements recorded under Auditor's File Nos. 9103080006 and 9108120015; thence Easterly along said Southerly line to a point which bears North 07 degrees 52' 17" East from the true point of beginning; thence South 07 degrees 52' 17" West to the true point of beginning.



ALSO TOGETHER WITH an easement for road purposes as described in the certain Road Easement, recorded May 13, 1982, under Auditor's File No. 8205130073.

ALSO TOGETHER WITH a non-exclusive road easement, over and along rights-of-way 60 feet in width over and across portions of the South 1/2 of the Southwest 1/4 of Section 1, and the South 1/2 of Section 2, Township 33 North, Range 4 East, W.M., as more fully provided for under Skagit County Auditor's File Nos. 714488, 714489 and 714490, the same being a permanent road easement.

ALSO TOGETHER WITH a non-exclusive easement to hook-up to existing utilities located on that portion of Tract "X" lying Northerly of the line described in Parcel "B" herein.

ALSO TOGETHER WITH a non-exclusive easement for ingress, egress and utilities over, under and across the following described tract:

A strip of land 60.00 feet in width over, under, across and through Lot 73, in the plat of "FIRST ADDITION TO BIG LAKE WATERFRONT TRACTS", as per plat recorded in Volume 4 of Plats, Page 15, records of Skagit County, Washington, AND Government Lot 2, and the Southeast 1/4 of the Southeast 1/4 and the West 1/2 of the Southeast 1/4 of Section 1, Township 33 North, Range 4 East, W.M., lying 30.00 feet on each side of the following described centerline:

Beginning at the Southwest corner of Lot 76, of said plat; thence North 45 degrees 17' 10" West along the Southwesterly line of said plat, a distance of 488.68 feet to the Southeast corner of Lot 72, of said plat; thence North 44 degrees 42' 50" West along the East line of said Lot 72, a distance of 88.51 feet to the Southwesterly margin of the H.C. Peters County Road, also known as West Big Lake Boulevard; thence South 49 degrees 21' 30" East along said Southwesterly margin, a distance of 32.00 feet to the true point of beginning of this centerline description; thence Southwesterly along a curve to the left, which center to said curve bears South 36 degrees 38' 45" East, having a radius of 131.15 feet, an arc distance of 69.02 feet; thence South 23 degrees 12' 00" West, a distance of 41.62 feet; thence Southeasterly on a curve to the left, having a radius of 143.94 feet, an arc distance of 174.80 feet; thence South 46 degrees 22' 42" East, a distance of 72.34 feet; thence Southeasterly on a curve to the right having a radius of 274.23 feet, an arc distance of 98.91 feet; thence South 25 degrees 42' 43" East, a distance of 47.99 feet; thence Southeasterly on a curve to the right having a radius of 584.60 feet, an arc distance of 198.08 feet; thence South 45 degrees 07' 32" East, a distance of 102.57 feet; thence Southeasterly on a curve to the right having a radius of 224.47 feet, an arc distance of 204.56 feet; thence South 07 degrees 05' 19" West, a distance of 73.89 feet; thence

