



When Recorded Return to:
Jack R. Wallace, Attorney
P.O. Box 372
Burlington, WA 98233

4/15/2010 Page 1 of 6 3:49PM

NOTICE OF CONTINUANCE
LAND CLASSIFIED AS CURRENT USE OR FOREST LAND

Chapter 84.34 And 84.33 Revised Code of Washington

Donald L. McMoran & Mary E. McMoran, as Trustees for the McMoran Family
Revocable Living Trust Agreement

Grantor(s) _____

Grantee(s) Donald L. McMoran & Mary E. McMoran, husband and wife

Legal Description See Exhibit "A" attached hereto

PTNS OF SEC 14 T34 R3, SEC 21 T34 R3, SEC 6 T34 R4

Assessor's Property Tax Parcel or Account Number P21949; P21957; P21959
P21964; P22249; P23643

Reference Numbers of Documents Assigned or Released _____

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) Donald L. McMoran and Mary E. McMoran, husband and wife

Address 14702 McLean Road
Mount Vernon, WA 98273

Phone No. 360/424-1715 Excise Tax No. _____

File No. _____ Taxing District _____

Date of Sale or Transfer 2 / 23 / 2010 Date of Notice 2 / 23 / 2010

Interest in Property: Fee Owner Contract Purchaser Other

To inquire about the availability of this notice in an alternate format for the visually impaired or in a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985

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.



**EXHIBIT A
QUIT CLAIM DEED
TRANSFERRING PROPERTY FROM REVOCABLE TRUST**

GRANTOR: DONALD L. McMORAN & MARY E. McMORAN, as Trustees of the Donald L. McMoran and Mary E. McMoran Revocable Living Trust Agreement
GRANTEE: DONALD L. McMORAN and MARY E. McMORAN, H&W

PARCEL 1: 20-39.99 Acres/Residential
P21949 **340314-2-009-0008** Qtr2 Sec 14 T34 R03
(DK12 DR19) S1/2 SW1/4 NW1/4 OPEN SPACE #227 #792238 1975 TRNSF
#807429

20 - 39.99 Acres/No Improvements
P21957 **340314-2-016-0009** Qtr 2 Sec 14 T34 R03
SW1/4 SE1/4 NW1/4 DK 12 OPEN SPACE #226 #792238 1975 TRNSF
#807429

LEGAL: **The South ½ of the Southwest 1/4 of the Northwest 1/4 and the Southwest 1/4 of the Southeast 1/4 of the Northwest 1/4 of Section 14, Township 34 North, Range 3 East, W.M.; EXCEPT the as built and existing County Roads along the Westerly and Southerly lines thereof; SUBJECT TO an Easement granted to Olympic Pipe Line Company, a Delaware Corporation, dated April 23, 1964 and recorded June 3, 1964 under Auditor's File No. 651362; AND SUBJECT TO an instrument recorded December 20, 1972 under Auditor's No. 778410, the right and privilege to lay, maintain, operate, repair, replace and remove an additional pipe line for the transportation of oil and gas, and the products thereof in favor of Olympic Pipe Line Company.
Situat in the County of Skagit, State of Washington**

PARCEL 2: 40 - 79.99 Acres/No Improvements
P21959 **340314-3-002-0003** Qtr3 Sec 14 T34 R03
OPEN SPACE #25 #750468 1973 DK 12 W 20 RDS OF NE1/4 OF SW1/4 LESS
N 255' S OF RD

40 - 79.99 Acres/Residential
P21964 **340314-3-007-0008** Qtr03 Sec 14 T34 R03
(DK12 DR19) OPEN SPACE #25 #750468 1973 NW1/3 OF SW1/4



LEGAL: **Parcel A: The Northwest 1/4 of the Southwest 1/4 of Section 14, Township 34 North, Range 3 East, W.M., EXCEPT roads. Situate in the County of Skagit, State of Washington**

Parcel B: The West 1/2 of the West 1/2 of the Northeast 1/4 of the Southwest 1/4 of Section 14, Township 34 North, Range 3 East, W.M., EXCEPT roads, ditch and dike rights of way, and EXCEPT the North 255 feet of that portion thereof lying South of the road. Situate in the County of Skagit, State of Washington

PARCEL 3: 20 - 39.99 Acres/Mobile/.Manf Home
P22249 340321-4-003-0001 Qtr4 Sec21 T35 R03
(DK 12 DR15) OPEN SPACE #28 #760034 1973 TRNSF #807506 INCLUDING
M/H 1980 NW1/4 SE1/4 N OF RD LESS RD

LEGAL: **That portion of the Northwest 1/4 of the Southeast 1/4 of Section 21, Township 34 North, Range 3 East W.M., lying North of the Old County road running Easterly and Westerly through said subdivision as said road existed in 1890, EXCEPT road, EXCEPT that portion thereof conveyed to Skagit County for road purposes by deed recorded July 9, 1952 under Auditor's File No. 477364, and EXCEPT any portion thereof lying within the following tract:**

Beginning at the Southwest corner of the Northwest 1/4 of the Southeast 1/4; thence North 271.92 feet; thence North 87°19' East 1050.72 feet; thence North 47°47' East to the East line of said subdivision; thence South to the Southeast corner of said subdivision; thence West to the point of beginning. Situate in the County of Skagit, State of Washington.

PARCEL 4: 5 - 9.99 Acres/Mobile/Manf. Home
P23643 340406-0-036-0107 Qtr03 Sec 06 T34 R04
OPEN SPACE #169 #761240 1973 DT 19 DK 12 N1/2 S1/2 GOV LOT 6

LEGAL: **The N1/2 of the S1/2 of Gov. Lot 6, Sec 6, T 34 N. R.4 E.W.M., Situate in the County of Skagit, State of Washington.**

