

When Recorded Return to:



201005210051

Skagit County Auditor

5/21/2010 Page 1 of 6 9:36AM

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

Grantor(s)/Sellers: EDWARD H. JOHNSON and MAXINE G. JOHNSON, husband and wife

Grantee(s) Purchasers: DAVID P. LINDSEY and JEANNE A. LINDSEY, husband and wife

Mailing address: 1812 Bakerview Court

City, State, Zip: Mount Vernon, WA 98274 Phone No: _____

Assessor's Parcel No: P17076, P17100, P16640, P16642 Levy code: _____

Property address: 20479 Comet Lane, Mount Vernon, WA 98274

Legal description: NE 1/4 NE 1/4 S21 T33N R4 EWM
See attached Exhibit "A"

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 for continued classification or designation, the county assessor will 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 Open Space 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;
Standing crops with an expectation of harvest within seven years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year;
Standing crop of short rotation hardwoods with an expectation of harvest within fifteen years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year;
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;
- d. Agricultural land also includes noncontiguous parcels from one to five acres, but otherwise constituting an integral part of farming operations conducted on the land.
Agricultural lands also include land, not to exceed twenty percent of classified land, that has incidental uses compatible with agricultural purposes, and also the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products.
Agricultural lands also include land used primarily for equestrian-related activities including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed. The land must also meet the requirements of (a), (b), or (c) listed above.
- e. 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.



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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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; or
 - l. The discovery that the land was classified in error through no fault of the owner.



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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 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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;
- i. The discovery that the land was designated in error through no fault of the owner; or
- j. A transfer of a property interest, in a county with a population of more than six hundred thousand inhabitants, to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the land is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner.

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).

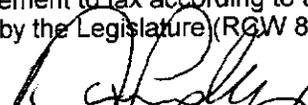
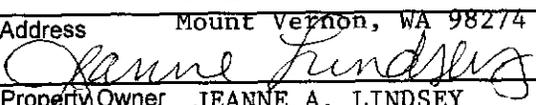
 _____ Property Owner DAVID P. LINDSEY 1812 Bakerview Court	<u>5/18/10</u> _____ Date
Address Mount Vernon, WA 98274	
 _____ Property Owner JEANNE A. LINDSEY 1812 Bakeview Court	<u>5/18/10</u> _____ Date
Address Mount Vernon, WA 98274	



EXHIBIT "A"
(P16642, P16640, P17100 and P17076)

DESCRIPTION:

PARCEL "A"

All that portion of Lot 1, Skagit County Short Plat No. 30-88, approved July 15, 1988, as recorded in Volume 8 of Short Plats, page 68, under Auditor's File No. 8809210018, records of Skagit County, Washington; being in Section 16, Township 33 North, Range 4 East, W.M., being more particularly described as follows:

Beginning at the Southeast corner of said Lot 1;
thence South $89^{\circ}51'26''$ West along the South line thereof, 942.37 feet;
thence North $00^{\circ}04'58''$ West, 132.61 feet;
thence North $03^{\circ}50'20''$ West, 384.00 feet to the line common to Lots 1 and 2 of said Short Plat;
thence South $88^{\circ}35'01''$ East along said common line and along its Easterly extension, 148.51 feet;
thence North $01^{\circ}06'44''$ East, parallel with the East line of said Lot 2, 348.54 feet;
thence South $66^{\circ}47'58''$ West, parallel with the Northerly line of said Lot 1, 263.35 feet to a corner common to said Lots 1 and 2;
thence North $01^{\circ}06'43''$ East along the West line of the Northerly portion of said Lot 1, 52.86 feet to its Northerly line;
thence North $66^{\circ}47'58''$ East along said Northerly line, 1,174.21 feet to its Northeast corner;
thence South $01^{\circ}08'10''$ West along the East line of said Lot 1, 1,270.13 feet to the point of beginning.

TOGETHER WITH the following described tract of land:

Government Lot 2, Section 16, Township 33 North, Range 4 East, W.M., EXCEPT roads.

ALSO EXCEPT the following described tract:

Beginning at the East $\frac{1}{4}$ corner of Section 16;
thence North $89^{\circ}12'30''$ West, 1,299.19 feet;
thence South $1^{\circ}08'10''$ West, 1,361.12 feet to the Northwest corner of Government Lot 2, the true point of beginning;
thence South $89^{\circ}10'31''$ East, 384.79 feet;
thence South $0^{\circ}02'03''$ East, 76.24 feet;
thence South $89^{\circ}57'57''$ West, 347.77 feet;
thence South $76^{\circ}59'32''$ West, 39.85 feet to the West line of Government Lot 2;
thence North $01^{\circ}08'10''$ East, 90.98 feet to the true point of beginning; and also

TOGETHER WITH an easement for ingress, egress and utilities over, under and across a strip of land 60.00 feet wide, the Southerly margin thereof being more particularly described as follows:

Beginning at the Southwest corner of said Lot 1, said point lying on the Easterly right of way margin of the Hermway Heights Road;
thence North $90^{\circ}00'00''$ East along the South line thereof, 216.83 feet to an angle point thereon;
thence South $50^{\circ}24'49''$ East along the South line thereof, 100.82 feet to an angle point thereon;
thence South $51^{\circ}29'50''$ East along the South line thereof, 221.61 feet to an angle point thereon;



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DESCRIPTION CONTINUED:

PARCEL "A" continued:

thence leaving said South line, South 75°57'20" East, 101.58 feet to the West line of the tract described above and the end of said Southerly margin, EXCEPTING from said 60.00 foot wide strip any portion thereof not lying within said Lot 1, and also EXCEPTING from said 60.00 foot wide strip any portion thereof lying within the above described portion of said Lot 1. Said strip is to be configured so as to provide a continuous connection from said Easterly right of way margin of the Hermway Heights Road to the Westerly line of the above described portion of said Lot 1.

Situate in the County of Skagit, State of Washington.

PARCEL "C":

The Northeast ¼ of the Northeast ¼ of Section 21, Township 33 North, Range 4 East, W.M., EXCEPT roads, EXCEPT that portion conveyed to the State of Washington, Department of Game by deed recorded February 10, 1951, under Auditor's File No. 456765.

ALSO EXCEPT the following described tract:

Beginning at the Southwest corner of the Northeast ¼ of the Northeast ¼ of Section 21, Township 33 North, Range 4 East, W.M.;

thence North 88°19'27" East 122 feet;

thence North 25°16' West 60.0 feet;

thence North 63°47'45" East 82.68 feet;

thence South 67° East 146.0 feet;

thence North 84°07'36" East 50 feet;

thence North parallel to the West line of said subdivision for 610 feet;

thence South 88°19'27" West to the West line of said subdivision;

thence South along the West line of said subdivision to the point of beginning.

Situate in the County of Skagit, State of Washington.



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