

APPLICATION FOR CHANGE OF CLASSIFICATION OR USE
(Chapters 84.33 & 84.34 RCW)

FILE WITH COUNTY ASSESSOR

9606040077

County Skagit

Tax Code 96 JUN -4 P12:21

Name of Applicant John A. Johnson + Ronald Johnson Phone _____

Address 1407 Gunderson Rd Mt. Vernon

Land Subject to This Application (Legal Description) See attached

Assessor's Parcel or Account Numbers 340914-1-001-0007

Auditor's File No. on Original Application 761939

CHANGE OF CLASSIFICATION
(Check Appropriate Box)

The land is currently classified as farm and agricultural land under RCW 84.34.020(2) and I hereby request reclassification as:

- Timber land as provided under RCW 84.34.020(3) (Attach completed FORM REV 64 64 0021 and a timber management plan)
- Open Space land as provided under RCW 84.34.020(1) (Attach completed FORM REV 64 0021)
- Forest Land classification under chapter 84.33 RCW (Attach FORM REV 62 0021)
- Farm and Agricultural Conservation Land as provided in RCW 84.34.020(1)(c) (Attach FORM REV 64 0021)

The land is classified as Open Space Farm and Agricultural Conservation Land under RCW 84.34.020(1)(c) and I hereby request reclassification to:

- Farm and agricultural land under RCW 84.34.020(2).

The land is currently classified as timber land under RCW 84.34.020(3) and I hereby request reclassification as:

- Forest land classification under chapter 84.33 RCW (Attach FORM REV 62 0021)
- Open Space land as provided under RCW 84.34.020(1) (Attach completed FORM REV 64 0021)
- Farm and agricultural land as provided under RCW 84.34.020(2) (Attach completed FORM REV 64 0024)

Requests for transfer from Forest Land classification under provisions of Chapter 84.33 RCW to Current Use classification under Chapter 84.34 RCW should be made on FORM REV 64 0038.

Attachment:

- FORM REV 62 0021 **9606040077**
- FORM REV 64 0021
- FORM REV 64 0024

NOTE: No additional tax, fee or penalty accrue from this change of classification or use.

GENERAL INFORMATION

Reclassifications: Are defined in RCW 84.34.070(2) as follows:

(2) The following reclassifications are not considered withdrawals or removals and are not subject to additional tax under RCW 84.34.108:

- (a) Reclassification between lands under RCW 84.34.020(2) and (3);
- (b) Reclassification of land classified under RCW 84.34.020(2) or (3) or chapter 84.33 RCW to open space land under RCW 84.34.020(1);
- (c) Reclassification of land classified under RCW 84.34.020(2) or (3) to forest land classified under chapter 84.33 RCW; and
- (d) Reclassification of land classified as open space land under RCW 84.34.020(1)(c) and reclassified to farm and agricultural land under RCW 84.34.020(2) if the land had been previously classified as farm and agricultural land under RCW 84.34.020(2).

(3) Applications for reclassification shall be subject to applicable provisions of RCW 84.34.037, 84.34.035, section 20 of this act, and chapter 84.33 RCW.

(4) The income criteria for land classified under RCW 84.34.020(2)(b) and (c) may be deferred for land being reclassified from land classified under RCW 84.34.020(1)(c) or (3), or chapter 84.33 RCW into RCW 84.34.020(2)(b) or (c) for a period of up to five years from the date of reclassification. [1992 c 69 § 10]

Farm and Agricultural Conservation Land: Is defined in RCW 84.34.020(8)(a & b) as follows:

(8) "Farm and agricultural conservation land" means either:

- (a) Land that was previously classified under subsection (2) of this section, that no longer meets the criteria of subsection (2) of this section, and that is reclassified under subsection (1) of this section; or
- (b) 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. [1992 c 69 § 4]

And also defined in RCW 84.34.037(2)(c) as follows:

(c) Whether granting the application for land applying under RCW 84.34.020(1)(c) will (i) either preserve land previously classified under RCW 84.34.020(2) or preserve land that is traditional farmland and not classified under chapter 84.33 or 84.34 RCW, (ii) preserve land with a potential for returning to commercial agriculture, and (iii) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of property.

Date May 29, 1996

Signatures of All Owner(s) or Contract Purchaser(s)

[Handwritten Signature]

9606040077

BK 1555 PG 0318

Property Description Summary

PROPERTY ID..... P24717
XREF.ID..... 340414-1-001-0007
LEGAL DESCRIPTION... E1/2 NE1/4 NE1/4 & N 210FT OF NE1/4 DT 21 SE1/4 NE1/4 LESS
RLY & DITCH & RT 1-001 -01 O/S#370 AF#761434 1973
SITUS ADDRESS.....
OWNER NAME..... JOHNSON JOHN
OWNER ADDR 1..... 1407 GUNDERSON RD
CITY, STATE ZIP.... MOUNT VERNON WA 98273

1 records listed.

9606040077

**CURRENT USE APPLICATION
FARM AND AGRICULTURAL LAND CLASSIFICATION
: Chapter 84.34 RCW**

FILE WITH COUNTY ASSESSOR

Skagit COUNTY

<p>Tax Code _____</p> <p>Account Numbers: <u>3-10-114-1-001-0007</u></p>	<p align="center">NOTICE OF APPROVAL OR DENIAL</p> <p><input checked="" type="checkbox"/> Application Approved <input type="checkbox"/> Application Denied <input checked="" type="checkbox"/> All of Parcel <input type="checkbox"/> Portion of Parcel</p> <p>Date <u>6/3</u>, 19 <u>96</u></p> <p>Owner Notified on <u>6/3</u>, 19 <u>96</u></p> <p>Fee Returned <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____, 19 _____</p> <p align="center"><u>Paul S. White</u> (Assessor or Deputy Signature)</p> <p>Auditor File Number _____ Date _____, 19 _____</p> <p>APPEAL: A denial of an application for classification as farm and agricultural land may be appealed to the County Board of Equalization.</p>
<p>Applicant(s) Name and Address: <u>John O. Johnson</u> <u>Ronald L. Johnson</u> <u>1407 Gunderson Rd.</u> <u>Mount. Vernon, WA 98273</u></p>	

1. Legal description of land See attached Sec 14 Twp 37 Rge 09

2. Acreage: Cultivated _____ Irrigated acres _____ Dry acres _____
 Grazed _____
 Farm _____
 woodlots _____
 Total acreage _____

Is grazing land cultivated? Yes No

3. List the property rented to others which is not affiliated with agricultural use and show the location on the map.
N/A

4. Is the land subject to a lease or agreement that permits any use other than its present use? Yes No

5. Describe the present current use of each parcel of land described in this application.
Farming - Cattle

6. Describe the present improvements on this property (buildings, etc.).

7. Attach a map of the property to show an outline of the current use of each area of the property such as: livestock (type), row crops, hay land, pasture, wasteland, woodlots, etc.
 Include on the map, if available, the soil qualities and capabilities. Also indicate the location of buildings.

8. To qualify for this classification, an application describing land of less than 20 acres must meet certain minimum income standards (see definition of agricultural land (b) and (c)). Please supply the following or any other pertinent data to show that the land will qualify for classification.

Year	19__	19__	19__	19__	19__	Average
List the yield per acre for the last five (5) years (bushels, pounds, tons, etc.).	_____	_____	_____	_____	_____	_____
List the annual gross income per acre for the last five (5) years.	_____	_____	_____	_____	_____	_____
If rented or leased, list the annual gross rental fee for the last five years.	_____	_____	_____	_____	_____	_____

NOTICE: The assessor may require the owners to submit pertinent data regarding the use of the classified land, productivity of typical crops, income, etc.

FARM AND AGRICULTURAL LAND MEANS EITHER:

- (a) A parcel of land or contiguous parcels of land in one ownership of twenty or more acres or multiple parcels of land that are contiguous and total 20 or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes, or enrolled in the Federal Conservation Reserve program or its successor administered by the United States Department of Agriculture.
- (b) Any parcel of land or contiguous parcels that are five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre each year for three of the five calendar years preceding the date of application for classification under this chapter; or
- (c) Any parcel of land or contiguous parcels that are less than five acres devoted primarily to agricultural uses which has produced a gross income of fifteen hundred dollars or more each year for three of the five calendar years preceding the date of application for classification under this chapter.

Agricultural lands also include 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 20% 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.

STATEMENT OF ADDITIONAL TAX, INTEREST, AND PENALTY DUE UPON REMOVAL OF CLASSIFICATION

- 1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - (a) The difference between the property tax paid as "Farm and Agricultural Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
 - (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on delinquent property taxes.
 - (c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use, except through compliance with the property owner's request for withdrawal process, or except as a result of those conditions listed in (2) below.
- 2. The additional tax, interest, and penalty specified in (1) above shall not be imposed if removal resulted solely from:
 - (a) Transfer to a governmental 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 such power.
 - (c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
 - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land.
 - (e) Transfer of land to a church when such land would qualify for ~~property tax exemption~~ pursuant to RCW 84.36.020.
 - (f) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (See RCW 84.34.108(5)(f)).
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm homesite value).

AFFIRMATION

As owner(s) or contract purchaser(s) of the land described in this application, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified under provisions of CH. 84.34 RCW. I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

Signatures of all Owner(s) or Contract Purchaser(s)

[Handwritten signature]

Date: May 29, 1990

(See WAC 458-30-225)

ASSESSOR: In accordance with the provisions of RCW 84.34.035, "...the assessor shall submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property."

Prepare in duplicate. If denied, send original to land owner. If approved, file original with auditor and have auditor return original to land owner. Duplicate is to be retained by the assessor.

FOR ASSESSOR'S USE ONLY

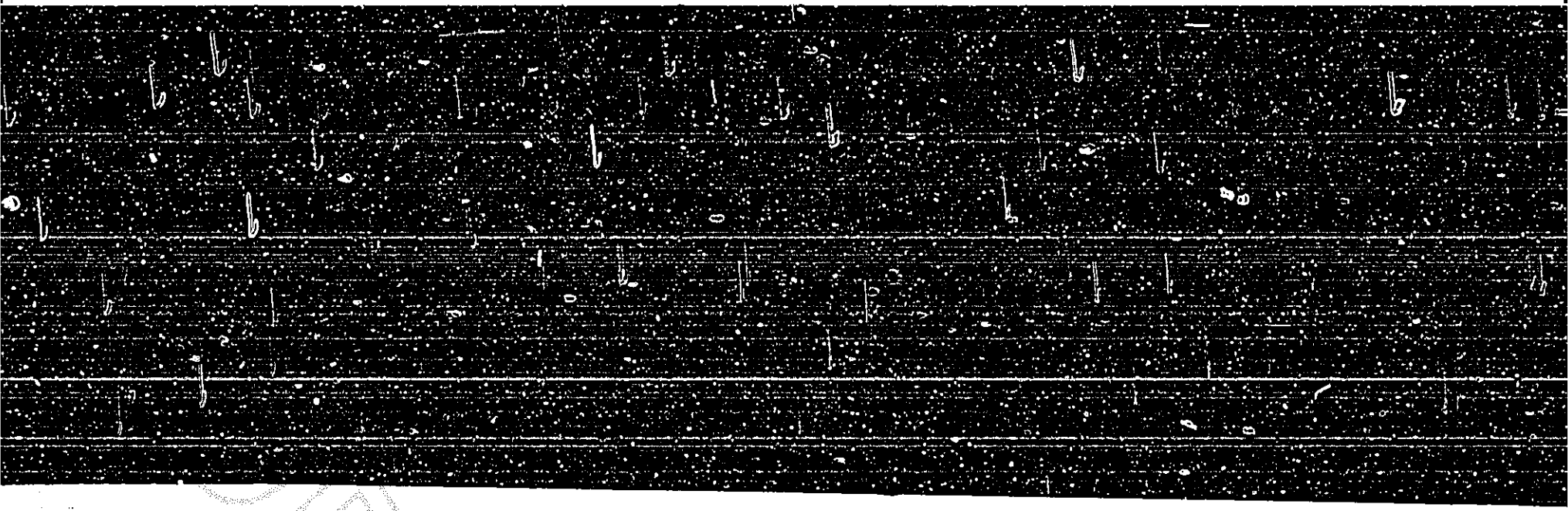
Amount of Processing Fee Collected \$

9606040077

Date

. 19

BK155516U321



Property Description Summary

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LEGAL DESCRIPTION... E1/2 NE1/4 NE1/4 & N 210FT OF NE1/4 DT 21 SE1/4 NE1/4 LESS
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SITUS ADDRESS.....
OWNER NAME..... JOHNSON JOHN
OWNER ADDR 1..... 1407 GUNDERSON RD
CITY, STATE ZIP.... MOUNT VERNON WA 98273

1 records listed.

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BK 1555 PG 0322