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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

Suzanne Olson

Grantor(s) Estate of Rodney Olson, Randall J. Olson, Rosalind L. Spitzer

Grantee(s) Olson Family Farms, LLC

Legal Description

Portions of the South 1/4 of Section 30, Township 34, Range 4
and the North 1/4 of Section 31, Township 34, Range 4
- See attached for Complete Legal -

Assessor's Property Tax Parcel or Account Number P28862, P29224, P29283,
P29292, P26685

Reference Numbers of Documents Assigned or Released 759936, 858770, 858771,
706379, 858771

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.

Name of New Owner(s) Olson Family Farms

Address 16784 Britt Rd.
Mount Vernon, WA 98273

Phone No. 206-595-5687

Excise Tax No. _____

File No. _____

Levy Code _____

Date of Sale or Transfer _____

Date of Notice _____

Interest in Property: Fee Owner Contract Purchaser Other

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (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
- 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.

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 of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 continuously since 1993;
 - l. the sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
 - m. 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. At such time as the land is not used for the purposes enumerated, the compensating tax specified in subsection (1) 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 of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 continuously since 1993;
- i. the sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
- j. the date of death shown on the 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).

Audrey L. Olson Olson Family Farms LLC July 22, 2010
Property Owner Date

Address

Property Owner

Date

Address

Property Owner

Date

Address



Escrow No.: 100022

EXHIBIT "A"

LEGAL DESCRIPTION

PARCEL "I", consisting of PARCELS "A", "B", "C", "D" and "E":

PARCEL "A":

Lot 2 of Skagit County Short Plat No. 58-81, approved December 31, 1981 and recorded December 31, 1981 under Auditor's File No. 8112310065, in Volume 5 of Short Plats, page 157, records of Skagit County, being a portion of the Southeast ¼ of the Southwest ¼ of Section 30, Township 34 North, Range 4 East, W.M.; EXCEPT ditch right-of-way AND EXCEPT right-of-way of Dike District No. 3 as delineated on the face of the Short Plat.

AND EXCEPT that portion of said Lot 2 described as follows:

Beginning at the Southeast corner of Lot 1 of said Skagit County Short Plat No. 58-81; thence S 0°06'26" E along the East line of said subdivision and of said Lot 2, a distance of 161.43 feet, more or less, to the Southwest corner of that tract of land conveyed to Stanton C.G. Olson, Grantee from Julie Marie Olson, Grantor by that instrument dated January 11, 2002 and recorded January 16, 2002 under Auditor's File No. 200201160011, records of Skagit County, Washington; thence continuing S 0°06'26" E along the East line of said subdivision, a distance of 3.54 feet; thence N 86°22'36" W, a distance of 301.99 feet; thence N 3°49'27" E, a distance of 161.68 feet, more or less, to a point at the Westerly projection of the South line of said Lot 1; thence S 86°57'17" E, along the South line of said Lot 1 and the Westerly projection thereof, a distance of 290.70 feet, more or less, to the Point of Beginning.

PARCEL "B":

That portion of the Southwest ¼ of the Southeast ¼ of Section 30, Township 34 North, Range 4 East, W.M., lying South and West of the county road running along the East side of Britts Slough and being a portion of Skagit County Short Plat No. 58-81 Revised as recorded in Volume 5 of Short Plats at Page 157 as Auditor's File No. 8112310065, records of Skagit County, Washington;

EXCEPT road;

AND EXCEPT that portion conveyed to Skagit County for road purposes by deed dated June 30, 1959, and recorded July 17, 1959, as Auditor's File No. 583297;

ALSO EXCEPT drainage District No. 23 Rights-of-Way:



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ALSO EXCEPT that portion thereof, if any, lying within the Right-of-way of Dike District No. 3;

ALSO EXCEPT that portion of the Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 30, Township 34 North, Range 4 East, W.M., lying South and West of the county road running along the East side of Britts Slough; described as follows:

Beginning at the intersection of the West line of said subdivision with the South line of the Britt Slough Road;
thence S $0^{\circ}06'26''$ E along said West line a distance of 510 feet to the Southwest corner of that tract of land conveyed to Stanton C.G. Olson, Grantee from Julie Marie Olson, Grantor by that instrument dated January 11, 2002 and recorded January 16, 2002 under Auditor's File No. 200201160011, records of Skagit County, Washington;
thence continuing S $0^{\circ}06'26''$ E along said West line a distance of 3.54 feet;
thence S $86^{\circ}22'36''$ E, a distance of 190.40 feet, to a point which bears S $0^{\circ}06'26''$ E, a distance of 15.93 feet from the Southeast corner of said Stanton Olson tract;
thence N $5^{\circ}15'20''$ E, a distance of 224.86 feet;
thence S $75^{\circ}19'21''$ E, a distance of 85.21 feet;
thence N $0^{\circ}06'26''$ W, parallel with the West line of said subdivision, a distance of 183.61 feet, to a point on a curve along the South line of the Britt Slough Road, at which point the tangent to said curve bears N $73^{\circ}41'15''$ W;
thence along the South line of the Britt Slough Road on a curve to the right in a Northwesterly direction having a central angle of $14^{\circ}04'42''$, an arc distance of 148.16 feet to the PT of said curve;
thence continuing along the Southerly line of said road along the following courses and distances: N $59^{\circ}36'33''$ W, 70.00 feet; S $30^{\circ}23'27''$ W, 10.00 feet; N $59^{\circ}36'33''$ W, 107.28 feet, more or less, to the True Point of Beginning,

AND ALSO EXCEPT that portion of the Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 30, Township 34 North, Range 4 East, W.M., lying South and West of the county road running along the East side of Britts Slough; described as follows:

Commencing at the intersection of the West line of said subdivision with the South line of the Britt Slough Road;
thence S $0^{\circ}06'26''$ E along said West line a distance of 510 feet to the Southwest corner of that tract of land conveyed to Stanton C.G. Olson, Grantee from Julie Marie Olson, Grantor by that instrument dated January 11, 2002 and recorded January 16, 2002 under Auditor's File No. 200201160011, records of Skagit County, Washington;
thence N $89^{\circ}53'34''$ E, along the South line of said Stanton Olson tract to the Southeast corner thereof, at right angles to said West line a distance of 190 feet;
thence N $0^{\circ}06'26''$ W, parallel with the West line of said subdivision along the East line of said Stanton Olson tract, a distance of 410.99 feet, more or less, to the Northeast corner of said Stanton Olson tract at a point on a curve along the South line of the Britt Slough Road, at which point the tangent to said curve bears S $63^{\circ}05'47''$ E;
thence in a Southeasterly direction along the South line of the Britt Slough Road on a curve to the left having a radius of 603.00 feet and a central angle of $18^{\circ}28'57''$, an arc distance of 194.51 feet to the TRUE POINT OF BEGINNING of this property description;



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thence S 3°46'40" E, a distance of 173.76 feet;
thence S 14°35'36" E, a distance of 61.38 feet;
thence S 9°19'37" E, a distance of 65.68 feet;
thence N 86°34'49" E, a distance of 621.95 feet, more or less, to a point on a curve along the
Westerly line of the Britt Slough Road having a radius of 288.31 feet, at which point the tangent
to said curve bears S 15°41'27" E;
thence northerly and westerly along the westerly and southerly line of said road to the True Point
of Beginning.

PARCEL "C":

The East 281.03 feet of the North 310 feet of the East ½ of the Northeast ¼ of the Northwest ¼ in
Section 31, Township 34 North, Range 4 East, W.M.

PARCEL "D":

The North 310 feet of that portion of Northwest ¼ of the Northeast ¼ of Section 31, Township 34
North, Range 4 East, W.M., lying West of Britt Road.

EXCEPT that portion thereof, if any, conveyed to Skagit County for road purposes by Deed
recorded July 17, 1959 as Auditor's File No. 583298.

PARCEL "E":

The North 310 feet of the East ½ of the Northeast ¼ of the Northwest ¼ of Section 31, Township
34 North, Range 4 East, W.M. EXCEPT the East 281.03 feet thereof.

Said Parcel 1 is TOGETHER WITH a non-exclusive easement for ingress, egress and utilities
over, across and under the following described property, as established by document recorded as
Auditor's File No. _____:

That portion of the Southwest ¼ of the Southeast ¼ of Section 30, Township 34 North, Range 4
East, W.M., lying South and West of the county road commonly referred to as Britt Road,
formerly Britt Slough Road, running along the East side of Britts Slough, and being a portion of
Skagit County Short Plat No. 58-81 Revised as recorded in Volume 5 of Short Plats at Page 157
as Auditor's File No. 8112310065, records of Skagit County, Washington, described as follows:

Commencing at the intersection of the west line of said subdivision with the south line of the Britt
Slough Road;

thence S 0°06'26" E along said west line a distance of 510 feet to the southwest corner of that
tract of land conveyed to Stanton C.G. Olson, Grantee from Julie Marie Olson, Grantor by that
instrument dated January 11, 2002 and recorded January 16, 2002 under Auditor's File No.
200201160011, records of Skagit County, Washington;
thence N 89°53'34" E, along the south line of said Stanton Olson tract to the southeast corner
thereof, at right angles to said west line a distance of 190 feet;



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thence N 0°06'26" W, parallel with the west line of said subdivision along the east line of said Stanton Olson tract, a distance of 410.99 feet, more or less, to the northeast corner of said Stanton Olson tract at a point on a curve along the south line of the Britt Slough Road, at which point the tangent to said curve bears S 63°05'47" E;

thence in a southeasterly direction along the south line of the Britt Slough Road on a curve to the left having a radius of 603.00 feet and a central angle of 18°28'57", an arc distance of 194.51 feet to the most northeasterly corner of the Randall Olson, Etal. Property, said point being also the most northwesterly corner of the estate of Rodney Olson as said properties were Boundary Line Adjusted on or about this date, and which point is the TRUE POINT OF BEGINNING of this Easement Description;

thence S 3°46'40" E along the west line of said estate of Rodney Olson Boundary Line Adjusted property, a distance of 151.63 feet;

thence N 31°07'59" E, a distance of 87.37 feet, more or less, to a point 50.00 feet distant from as measured at right angle to the west line of said estate of Rodney Olson Boundary Line Adjusted property;

thence N 3°46'40" W along a line parallel to and 50.00 feet distant from said west property line, a distance of 60.00 feet, more or less, to the south right-of-line of said Britt Slough Road;

thence northwesterly along the south right-of-line of said Britt Slough Road on the following courses and distances:

N 82°51'18" W, a distance of 39.45 feet;

N 7°08'42" E, a distance of 10.00 feet to the PC of a curve to the right;

thence along said curve in a northwesterly direction to the right having a radius of 603.00 feet and a central angle of 1°16'34", an arc length of 13.43 feet, more or less, to the True Point of Beginning.

PARCEL "2"

The West ½ of the Southeast ¼ of the Southwest ¼ of Section 30, Township 34 North, Range 4 East W.M.

EXCEPT the following described tract:

Beginning at the Southwest corner of said Southeast ¼ of the Southwest ¼; thence North 20 feet; thence South 45° East to the South line of said Section 30; thence West to the point of beginning.



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