

When Recorded Return to:
First American Title
160 Cascade Place, Ste 104
Burlington, Wa..98233



200511160125
Skagit County Auditor

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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

re-record to correct grantee

Grantor(s): Skagit County
Grantee(s): Sierra Pacific Industries
Legal Description: See attached Exhibit A
S9
T34
R3

Assessor's Property Tax Parcel or Account Number 340309-1-002-0004, P21265
Reference Numbers of Documents Assigned or Released 702220

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) Sierra Pacific Industries
Address ~~4160 Douglas Blvd~~ P.O. Box 496014
~~Grand Terrace, Ca. 95766~~ Redding, Ca. 96049-6014
Phone No. 530-378-8119 Excise Tax No. _____
File No. B85567-1 Taxing District _____
Date of Sale or Transfer 11/05/05 Date of Notice 1/1
Interest in Property: ☒ Fee Owner ☐ Contract Purchaser ☒ Other 1031 Reverse Exchange

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 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
- c) 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 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 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 (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 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).

Property Owner	_____	Date	_____
Address	_____		
Property Owner	_____	Date	_____
Address	_____		
Property Owner	_____	Date	_____
Address	_____		



I/we declare that I am/we are aware of the liability of removal of this land from classification or designation 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 millage rate of the last levy extended against the land, multiplied by a number, not greater than ten, equal to the number of years the land was classified or designated as forest land.

The compensating tax shall not be imposed if the removal of classification or designation resulted solely from:

- transfer to a government entity in exchange for other forest land located within the state of Washington;
- 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;
- 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
- the sale or transfer of fee title to the parks and recreation commission for park and recreation purposes.

Property Owner

M.O. Emerson

- M.O. Emerson

Date

11/7/05

Address

Sierra Pacific Industries
P.O. Box 496017, Redding, CA 96049-6017

Property Owner

Date

Address

Property Owner

Date

Address

Property Owner

Date

REV 64 0047-4 (01-06-97)



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Skagit County Auditor

EXHIBIT A

Legal description

The land referred to in this report/policy is situated in the State of Washington, County of Skagit, and is described as follows:

Parcel A:

Tract 2 of Skagit County Short Plat No. 44-87, approved December 29, 1987, and recorded December 30, 1987 in Volume 8 of Short Plats, page 11, under Auditor's File No. 8712300001, records of Skagit County, Washington, being a portion of the Northwest 1/4 of the Northeast 1/4 of Section 9, Township 34 North, Range 3 East, W.M.; EXCEPT the West 495 feet of the North 660 feet thereof lying East of and adjacent to Tract 1 of said Short Plat No. 44-87;

EXCEPT that portion thereof lying Southerly of the Trans Mountain Oil Pipeline Corp. easement as more particularly described on that certain deed in favor of G & D Wallace, Inc., et al, dated December 19, 2000 and recorded as Auditor's File No. 200103280104.

Parcel B:

That portion of the Southwest 1/4 of the Northeast 1/4 of said Section 9, lying North of the following described line:

Commencing at the Southwest corner of the Southwest 1/4 of said Northeast 1/4; thence North 1 degree 09'54" East, along the West line of said Southwest 1/4, a distance of 288.50 feet to the point of beginning of the aforementioned line; thence South 89 degrees 36'55" East, parallel to the South line of said Southwest 1/4, a distance of 778.09 feet; thence North 86 degrees 48'17" East, a distance of 61.27 feet; thence South 89 degrees 36'55" East, a distance of 499.18 feet, to the East line of said Southwest 1/4 and the terminus of the aforementioned line.

Parcel C:

All that portion of Tract 2 of Skagit County Short Plat No. 44-87, approved December 29, 1987 and recorded December 30, 1987 in Volume 8 of Short Plats, page 11, as Auditor's File No. 8712300001, records of Skagit County, Washington, being a portion of the Northwest 1/4 of the Northeast 1/4 of said Section 9, said portion being more particularly described as follows:

Beginning at the Southwest corner of said Tract 2; thence North 01 degrees 09'42" East along the West line thereof, a distance of 19.11 feet to the Southerly margin of that certain oil pipeline easement conveyed to Trans Mountain Oil Pipeline Corp. by instrument dated July 9, 1954 and recorded September 16, 1954 as Auditor's File No. 506571; thence North 78 degrees 23'14" East along said Southerly margin, a distance of 1,374.73 feet to its intersection with the East line of said Tract 2; thence South 01 degrees 15'35" West along said East line, a distance of 307.98 feet to the Southeast corner of said Tract 2; thence North 89 degrees 29'02" West along the South line of said Tract 2, a distance of 1,340.27 feet to the point of beginning.

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Lot 1 of that certain "Record of Survey for Jack & Elizabeth Wallace/Wallace Ventures, LLC" dated April 2004 and recorded May 6, 2004 as Skagit County Auditor's File No. 200405060105; being a portion of the former "Plan of Fredonia" as per plat recorded in Volume 2 of Plats, page 25, records of Skagit County, Washington, EXCEPT that portion thereof conveyed to Skagit County for road and utility purposes by deed recorded as Skagit County Auditor's File No. 200107270007.

Lot 2 of that certain "Record of Survey for Jack & Elizabeth Wallace/Wallace Ventures, LLC" dated April 2004 and recorded May 6, 2004 as Skagit County Auditor's File No. 200405060105, TOGETHER WITH a non-exclusive easement for ingress, egress and utilities in favor of Lots 1-6 as delineated on the face of said survey; being a portion of the former "Plan of Fredonia", as per plat recorded in Volume 2 of Plats, page 25, records of Skagit County, Washington.

Lot 3 of that certain "Record of Survey for Jack & Elizabeth Wallace/Wallace Ventures, LLC" dated April 2004 and recorded May 6, 2004 as Skagit County Auditor's File No. 200405060105, TOGETHER WITH a non-exclusive easement for ingress, egress and utilities in favor of Lots 1-6 as delineated on the face of said survey; being a portion of the former "Plan of Fredonia" as per plat recorded in Volume 2 of Plats, page 25, records of Skagit County, Washington.

Lot 4 of that certain "Record of Survey for Jack & Elizabeth Wallace/Wallace Ventures, LLC" dated April 2004 and recorded May 6, 2004 as Skagit County Auditor's File No. 200405060105, TOGETHER WITH a non-exclusive easement for ingress, egress and utilities in favor of Lots 1-6 as delineated on the face of said survey; being a portion of the former "Plan of Fredonia" as per plat recorded in Volume 2 of Plats, page 25, records of Skagit County, Washington.

Lot 5 of that certain "Record of Survey for Jack & Elizabeth Wallace/Wallace Ventures, LLC" dated April 2004 and recorded May 6, 2004 as Skagit County Auditor's File No. 200405060105; TOGETHER WITH a non-exclusive easement for ingress, egress and utilities in favor of Lots 1-6 as delineated on the face of said survey; being a portion of the former "Plan of Fredonia" as per plat recorded in Volume 2 of Plats, page 25, records of Skagit County, Washington.

Lot 6 of that certain "Record of Survey for Jack & Elizabeth Wallace/Wallace Ventures, LLC" dated April 2004 and recorded May 6, 2004 as Skagit County Auditor's File No. 200405060105, TOGETHER WITH a non-exclusive easement for ingress, egress and utilities in favor of Lots 1-6 as delineated on the face of said survey; being a portion of the former "Plan of Fredonia" as per plat recorded in Volume 2 of Plats, page 25, records of Skagit County, Washington and being a portion of the Northeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 9, Township 34 North, Range 3 East, W.M., EXCEPT that portion thereof conveyed to Skagit County for road and utility purposes by deed recorded as Skagit County Auditor's File No. 200107270007.

Lot 7 of that certain "Record of Survey for Jack & Elizabeth Wallace/Wallace Ventures, LLC" dated April 2004 and recorded May 6, 2004 as Skagit County Auditor's File No. 200405060105, being a portion of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$; and of the Northeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$; and of the North $\frac{1}{2}$ of the Southeast $\frac{1}{4}$; all in Section 9, Township 34 North, Range 3 East, W.M., EXCEPT that portion thereof conveyed to Skagit County for road and utility purposes by deed recorded as Skagit County Auditor's File No. 200107270007.

Lot 8 of that certain "Record of Survey for Jack & Elizabeth Wallace/Wallace Ventures, LLC" dated April 2004 and recorded May 6, 2004 as Skagit County Auditor's File No. 200405060105; being a portion of the former "Plan of Fredonia" as per plat recorded in Volume 2 of Plats, page 25, records of Skagit County, Washington in the South $\frac{1}{2}$ of Section 9, Township 34 North, Range 3 East, W.M., EXCEPT that portion thereof conveyed to Skagit County for road and utility purposes by deed recorded as Skagit County Auditor's File No. 200107270007.



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