BOOK 205 PAGE 40

When Recorded Return to:

Allan H. Weingard, Trustee for the Estate and Trust of Martha Rapp Leveton 6815 SW Dover St.
Portland, OR 97225

DEC 7 3 53 PM '00 Xawry AUDITOR O GARY M. OLSON

NOTICE OF CONTINUANCE
LAND CLASSIFIED AS CURRENT USE OR FOREST LAND
Chapter 84,34 And 84,33 Revised Code of Washington

Legal Description Addi	tional legal on Page	INRS EWA 5	1
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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 EFFFER:

- a) any land area so designated by an official comprehensive land use plan adopted by any city 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, read, and street corridors or scenic vistas; or (viii) retain in its natural state tracts of land not less than one acre simated 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
- any land that meets the finition of farm and agricultural conservation land, "Farm and agricultural conservatio. and is either: (1) land that was previously classified as open space tarm and agricultural land that no longer meets the criteria of farm and agricultural land, and that is reclassified as open space and under ROW 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 larid 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
- 'a) 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 precessing the date of application for classification under chapter 84.34 RCW; or
- any land on which the principal place of resider, ce of the farm operator or owner of land or housing for employees as 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

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 comparate 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

REV 64 0047-2 (1/03/00)

TIMBER LAND MEANS any land in contiguous ownership of five or more acres devoted primaril
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 a. are of the liability of withdrawal or removal of this land from classification to the following extent:

- 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 cramply with the two year notice of withdrawal he/she shall be liable to pay the additional tax and 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 Comment 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, earthque or other calamity rather than by virtue of the act of the landowner changing the use of 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 if land to a church when the land would qualify for exemption pursuant to RCW 84-26.020;
  - 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
  - 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 the creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program us der 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 REV 64 0047-7 (1933-00).

I/we declare that I am/we are aware of the liability of removal of this land ...m 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 mileage rate of the last levy extended against the land, raultiplied by a number, not greater than ten, equal to the number of years the land was classified

The compensating tax shall not be imposed if the removal of classification or designation resulted.

- e) transfer to a government entity in exchange for other forest land located within the state of
- 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 pron as defined in Chapter 79.70 RCW;
- d) the sale or transfer of fee title to the parks and recreation commission for park and recreation
- s) 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 easons and under RCW 76.13.120; or
- 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.

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).

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## PARCEL NO. 2

A Tract of Land Located in the Northeast Quarter of the Northeast Quarter of Section 6, Township 1 North, Range 5 Last of the Willamette Meridian, More Particularly Described as Follows:

Beginning at the Point of the Center of Secondary State Highway No. 8-5, 137.5 Feet North 46 degrees 05' West from the Intersection of the Center Line of Said Highway with the Easterly Line of the Tract of Land to Ida B. Parker by Deed Dated May 19, 1925, and Recorded May 20, 1925, at Page 273 of Book "U" of Deeds, Records of Skamania County, Washington; Thence South 62 degrees West 333 Feet; Thence South 02 degrees 34' West 90 Feet to the Southerly Line of the Said Tract Conveyed to Ida B. Parker; Thence South 87 degrees 26' East to Intersection with Center Line of Said Secondary State Highway No. 8-b; Thence Following the Centerline of Said Highway in a Northwesterly Direction to the Point of Beginning.