

Doc # 2007167287
Page 1 of 8
Date: 08/15/2007 03:41P
Filed by: SKAMANIA COUNTY TITLE
Filed & Recorded in Official Records
of SKAMANIA COUNTY
SKAMANIA COUNTY AUDITOR
J MICHAEL GARVISON
Fee: \$47.00

When Recorded Return to:

NOTICE OF CONTINUANCE
LAND CLASSIFIED AS CURRENT USE OR FOREST LAND
Chapter 84.34 and 84.33 Revised Code of Washington

Grantor(s) (Purchaser(s)) David and Susan Valaer

Grantee(s) SKAMANIA COUNTY

Legal Description: APROXIMATELY THE N 924 FEET OF THE N1/2-SW1/4 OF SECTION 19
TOWNSHIP 1 N RANGE 5 EWM

Assessor's Property Tax Parcel or Account Number 01051900070000

Reference Number(s) of Documents Assigned or Released Book E Page 625

Name of Owner(s) (at time of original lien) ARCH MACDONALD

Recording Date of Original Lien MARCH 15 1975

If the new owner(s) of land that is classified under RCW 84.34 as Current Use Open Space, Farm and Agricultural, or Timber Land under 84.33 Designated Forest Land wish(es) to continue the Classification or Designation of this land all the New Owner(s) must sign page 2.

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 should be consulted.

Interest in Property: Fee Owner Contract Purchaser Other

The property is currently classified under RCW 84.34 as:

Open Space Farm & Agricultural Timber Land

Classified under RCW 84.33 Designated Forest Land.

I/We the purchaser(s) are aware of the definition of the deferred Tax Program this property is currently under as described in the *information on pages 3 through 5.*

NOTICE OF CONTINUANCE


Page 1 and 2 Must Be Recorded

Land Classified as Current Use or Forest Land

Page 2 of 5

I/We declare that I/we have read and understand the definition of the Classification the property is under. I/We declare that I/We are aware of the liability of withdrawal or removal of this property from the classification or designation.

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 Signature 8-6-07
David Valaer Date

Property Owner Print Your Name
41001 SE 80th Street, Washougal WA 98671

Address City State Zip Code



Property Owner Signature 8-6-07
Susan Valaer Date

Property Owner Print Your Name
41001 SE 80th Street, Washougal WA 98671

Address City State Zip Code

Property Owner Signature Date

Property Owner Print Your Name

Address City State Zip Code

Property Owner Signature Date

Property Owner Print Your Name

Address City State Zip Code

INFORMATION ONLY

NOTICE OF CONTINUANCE
LAND CLASSIFIED AS CURRENT USE
OR DESIGNATED FOREST LAND

Chapter 84.34 and 84.33 Revised Code of Washington

CHAPTER 84.34

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 parcel of land or contiguous parcels of land in the same 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 administer 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 lease five acres but less than twenty 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

- e) 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 to 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 RCW 84.34.020 (e) if the residence or housing is on or continuous to the classified parcel, and the use of the resident or housing is integral to the use of the classified land for agricultural purposes.

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Farm and Agricultural Land Means Either - Continuation

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 land in contiguous 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 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 completed 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 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, 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; or
- j) the creation, sale, or transfer of 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 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.

CHAPTER 84.33 RCW

DESIGNATION UNDER CHAPTER 84.33 RCW.

I/we request that this land retain its designation as forest land and I am/we are aware of the following definition of forest land:

4. DESIGNATED FOREST LAND MEANS:

- a. Forest Land is synonymous with designated timber land and means all 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 for 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 dollar rate of the last levy extended against the land, multiplied by a number, not

greater than nine (9), equal to the number of years the land was designated as forest land. (*9 Years Plus Current Tax Year*)

The compensating tax shall not be imposed if the removal of classification or 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 nature heritage council and natural heritage plan as defined in Chapter 79.70 RCW. At such time as the land is not used for the purpose 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 the land;
- f) the creation, sale or transfer of forestry riparian easements under RCW 76.13.120; or
- g) the creation, sale, or transfer of 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 this chapter 84.34 continuously since 1993;
- i) the sale or transfer of land after the death of the owner of at least 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
- j) the date of death shown on a death certificate is the date used.

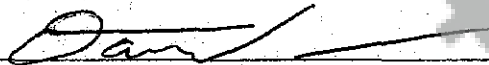
The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).

To: Skamania County Assessors Office

From: David and Susan Valaer, 41001 SE 80th Street, Washougal, WA 98607 (360) 335-9552, davidvalaer@msn.com

RE: Agriculture Management Plan for
Parcel 01051900070000
APPROXIMATELY THE N 924 FEET OF THE N1/2-SW1/4 OF SECTION 19
TOWNSHIP 1 N RANGE 5 EWM

I would like to continue to agricultural current use status for this parcel. The property will continue to be used as pasture land for the commercial purpose of grazing cattle and producing hay. I do not expect any income from the property for 2007 but I will forward you copies of my tax schedule F for the years 2008 and future years. Please do not hesitate to contact me if you have any further questions.


David Valaer


Susan Valaer

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EXHIBIT 'A'

The North half of the Northwest quarter of Section 19, Township 1 North, Range 5 East of the of the Willamette Meridian, in the County of Skamania, State of Washington, EXCEPTING therefrom that portion described as:

Beginning at a point on the West line of said Section 19, which is 56 rods South of the Northwest corner thereof; thence East to the quarter section line; thence South to the South line of the North half of the Northwest quarter; thence West on said South line to the West line of said Section 19; thence North along the West line of said Section 19 to the place of beginning. ALSO EXCEPTING therefrom: a 25 foot square tract surrounding a spring located approximately 980 feet East and 180 feet South of the Northwest corner of said Section 19, with easement to install and maintain a pipeline from spring to the property described as the first Exception above. ALSO EXCEPTING therefrom, that portion lying in county roads.

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