

WOODRICH & ARCHER LLP  
PO BOX 510  
STEVENSON, WA 98648

**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))** THOMAS O & PATRICIA E MONAGHAN

**Grantee(s)** SKAMANIA COUNTY

**Legal Description:** SEE ATTACHED

**Assessor's Property Tax Parcel or Account Number** 03082730030000 & 03082800010000  
03082810010000 & 03082810100000  
03082810100100 & 03082810110000  
03082730030004 & 03082800010004  
03082810010004 & 03082810110004  
03082810110005 & 03082800010005

**Reference Number(s) of Documents Assigned or Released** BK/113 PG/389 BK/G PG/793 BK/F PF/62

**Name of Owner(s) (at time of original lien)** MONAGHAN / MONAGHAN & ZIEGLER

**Recording Date of Original Lien** 3/24/1989 & 7/7/1983

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.*

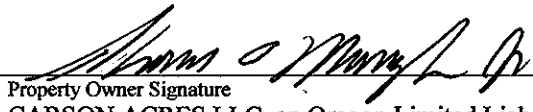
**NOTICE OF CONTINUANCE*****Page 1 and 2 Must Be Recorded***

Land Classified as Current Use or Forest Land

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***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).

 OCTOBER 7, 2008  
 Property Owner Signature Date  
 CARSON ACRES LLC, an Oregon Limited Liability Company,  
 Thomas O. Monaghan, Jr., its Managing Member  
 Property Owner Print Your Name

24200 Pete's Mountain Rd. West Linn OR 97068  
 Address City State Zip Code

\_\_\_\_\_  
 Property Owner Signature Date

\_\_\_\_\_  
 Property Owner Print Your Name

\_\_\_\_\_  
 Address City State Zip Code

\_\_\_\_\_  
 Property Owner Signature Date

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 Property Owner Print Your Name

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 Address City State Zip Code

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 Property Owner Signature Date

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 Property Owner Print Your Name

\_\_\_\_\_  
 Address City State Zip Code

To inquire about the availability of this notice in an alternate format for the visually impaired or in a language other than English, please call (360) 753-3217. Teletype (TTY) users may call 1-(800) 451-7985.  
**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

- 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 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).

### LEGAL DESCRIPTIONS

Parcel 1: Tax account No. 03082810010000.  
Parcel 2: Tax account No. 03082810110000  
Parcel 3: Tax account No. 03082810110000  
Parcel 4: Tax account No. 03082810110000  
Parcel 5: Tax account No. 03082800010000  
Parcel 6: Tax account No. 03082800010000  
Parcel 7: Tax account No. 03082800010000  
Parcel 8: Tax account No. 03082730030000  
Parcel 9: Tax account No. 03082810100000 & 03082810100100.

Parcel 1: Lot Six (6), Section 28, Township 3 North, Range 8 East of the Willamette Meridian, excepting therefrom a 300 foot right-of-way to Bonneville Power Administration as conveyed to the United States of America. Also excepting .34 acres deeded to Skamania County by deed dated December 28, 1988, and recorded in Book 112, Page 389 Deed Records for Skamania County, Washington.

SUBJECT TO rights-of-way for a county road known as St. Martin Hill Road, for a county road known as Hot Spring Avenue, and for Northwest Natural Gas Company Pipeline.

Parcel 2: The East half (E 1/2) of the Southwest quarter of the Northeast quarter (SW 1/4 of NE 1/4) of Section Twenty-eight (28).

Parcel 3: The Northwest quarter of the Southwest quarter of the Northeast quarter (NW 1/4 of SW 1/4 of NE 1/4) of Section Twenty-eight (28).

SUBJECT TO county road right of way presently known as Monaghan Road.

Parcel 4: That part of the West half of the Northwest quarter of the Northeast quarter (W 1/2 of NW 1/4 of NE 1/4) of Section Twenty-eight (28) lying South of the Bonneville Power Administration right of way, more particularly described as follows:

BEGINNING at the intersection of the North-South centerline of Section 28 and the South line of the Bonneville Power Administration right of way, which point is South 0°19' East 1312.50 feet, measured along said North-South centerline from the quarter corner on the North line of Section 28; thence North 89°17'15" East 669.70 feet along Bonneville Power Administration's South right of way line to the East line of the West half of the Northwest quarter of the Northeast quarter of Section 28; thence South 0°52'20" East 24.70 feet to the Northeast corner of the Northwest quarter of the Southwest quarter of the Northeast quarter of Section 28; thence South 89°13' West 669.70 feet along the North line of the Northwest quarter of the Southwest quarter of the Northeast quarter of Section 28 to the North-South centerline of Section 28; thence North 0°19' West 25.70 feet to the point of beginning.

SUBJECT TO county road right of way presently known as Monaghan Road.

Parcel 5: Lot Four (4) of Section Twenty-eight (28).

SUBJECT TO flowage easement of the United States of America.

Parcel 6: The Southwest quarter of the Southeast quarter (SW 1/4 of SE 1/4) of Section Twenty-eight (28).

EXCEPT THEREFROM Burlington Northern Railroad Company right of way. ,

SUBJECT TO flowage easement of the United States of America.

Parcel 7: The Northeast quarter of the Southeast quarter (NE 1/4 of SE 1/4) of Section Twenty-eight (28).

EXCEPT THEREFROM Burlington Northern Railroad Company right of way.

EXCEPT FURTHER State of Washington right of way for Highway No. 14.

SUBJECT TO Northwestern Electric Company right of way for electric transmission lines.

Parcel 8: Lot Six (6) of Section Twenty-seven (27).

EXCEPT THEREFROM Burlington Northern Railroad right of way.

EXCEPT FURTHER State of Washington right of way for Highway No. 14.

SUBJECT TO county road right of way presently known as Hot Spring Road.

Parcel 9: The Southeast quarter of the Northeast quarter of Section 28, Township 3 North, Range 8 East of the Willamette Meridian, excepting therefrom a 6.018 acre tract deeded to Skamania County for borrow pit purposes April 28, 1982, and recorded on Page No. 103 of Book No. 81, deed records Skamania County, Washington.

SUBJECT TO a right of way for county road known as Hot Spring Avenue.

ALSO SUBJECT TO a right of way obtained by West Coast Power Co. in 1963 for a power line known as "The Home Valley Line" and which is now in use by Skamania County Public Utility Dist. No. 1.

ALSO SUBJECT TO a flowage easement granted to United States of America on the right bank of Wind River.