

When Recorded Return to:

William Marshall Hilands
3698 SW Ravensview Dr
Portland, OR 97201

Notice of Continuance
Land Classified as Current Use or Forest Land
Chapter 84.34 and 84.33 Revised Code of Washington

Grantor(s)/Sellers: Ladd J. Ziegler, Trustee of the Wesley J. Ziegler Credit Shelter Trust
Grantee(s)/Buyers: William Marshall Hilands
Mailing Address: ²⁶⁹⁸~~3698~~ SW Ravensview Dr
City, State, Zip: Portland, OR 97201 Phone No: 503-890-2633
Assessor's Parcel No: 02071500030000 & 02071500030100
Address: 1010 E Cascade Drive, North Bonneville WA 98639

Legal Description: See Exhibit 'A' attached hereto and made a part hereof.

Date of Sale or Transfer: March 18, 2013 Date Notice of Continuance Received by Assessor: _____

Reference numbers of documents assigned or released: _____

Interest in property: Fee Owner Contract Purchaser Other

If the new owner(s) of land classified as current use or designated as forest land wishes to continue the classification or designation, the new owner(s) must sign the last page of this form. The county assessor must then determine if the land continues to qualify. The county assessor has 15 calendar days, from the date all documentation is received, to determine whether the land will continue to qualify. All new owners must sign before the conveyance is recorded or filed. If the new owner(s) do(es) not desire to continue the classification or designation, all additional tax, interest, and penalty or compensating tax calculated pursuant to RCW 84.34.108 or RCW 84.33.140, will be due and payable by the seller or transferor at the time of sale. Payment in full is required before the conveyance can be recorded or filed.

For Official Office Use Only
Transfer Document _____ Real Estate Excise Tax No: _____

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

A. CLASSIFICATION UNDER CHAPTER 84.34 RCW. I/we request that this land retain the current use classification as Open Space Land Farm & 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 farm and agricultural land under RCW 84.34.020(2) that no longer meets the criteria and is reclassified as open space 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 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 that are 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 that are 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;
Standing crops with an expectation of harvest within seven years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year; or
Standing crops of short rotation hardwoods with an expectation of harvest within fifteen years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous year;
For the purposes listed above, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs;
- c. any parcel of land 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;

"Commercial agricultural purposes" means the use of land on a continuous and regular basis, prior to and subsequent to application for classification or reclassification, that demonstrates that the owner or lessee is engaged in and intends to obtain through lawful means, a monetary profit from cash income by producing an agricultural product. In addition, commercial agricultural purposes include the following uses of agricultural land:

- Land, one to five acres which is not contiguous to a classified parcel, that constitutes an integral part of the farming operation being conducted on the land qualifying as "farm and agricultural land."

- Land, not to exceed twenty percent of classified land, that has incidental uses compatible with agricultural purposes, and also the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products.
 - Land used primarily for equestrian-related activities, for which a charge is made, including, but not limited to, stabling, training, riding, clinics, schooling, shows, or grazing for feed. The land must also meet the requirements of (a), (b), or (c) listed above.
 - 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(2)(a), 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.
3. **TIMBER LAND MEANS** any parcel or contiguous parcels of land 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 two year notice to withdraw the classified land and the land has been classified for a minimum of ten years he/she will 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 must be paid for the preceding seven years.
2. If land is removed from classification and the removal does not meet one of the exceptions listed in 3 below, the additional tax and interest described in 1 above plus a penalty of twenty percent on the sum of the additional tax and interest will be imposed on the owner. The additional tax, interest, and penalty must be paid for the preceding seven tax years and from January 1 of the year of removal up to the date of removal.
3. The additional tax, interest, and penalty will 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 under RCW 84.34.020(2)(f) on which the principal residence of the farm operator or owner or housing for employees is located;

- 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040;
- k. The sale or transfer within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993 and the individual(s) or entity(ies) receiving the land from the deceased owner is selling or transferring the land. The date of death shown on a death certificate is the date used; or
- l. The discovery that the land was classified in error through no fault of the owner.

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 any parcel of land or contiguous parcels of land 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 will be imposed that is 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 as of January 1 of the year of removal, 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. Compensating tax will also be due on the land from January 1 of the year the designation is removed up to the removal date.

The compensating tax will 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 or approved for state natural resources conservation area purposes as defined in chapter 79.71 RCW. At such time as the land is not used for the purposes enumerated, the compensating tax will 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040;
- h. the sale or transfer within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993 and the individual(s) or entity(ies) receiving the land from the deceased owner is selling or transferring the land. The date of death shown on a death certificate is the date used;
- i. the discovery that the land was designated in error through no fault of the owner; or
- j. a transfer of a property interest, in a county with a population of more than six hundred thousand inhabitants or in a county with a population of at least two hundred forty-five thousand inhabitants

that borders Puget Sound as defined in RCW 90.71.010, to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the land is not used for the purposes enumerated, the compensating tax will be imposed upon the current owner.

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).

Please describe how you intend to use the land for continued classification or designation:*

*The assessor may require additional information from the seller(s) and/or Buyer(s) to determine whether the land will continue to qualify for classification or designation.

William Marshall Heland 3/10/2013
Buyer's Signature Date
3698 SW Ravensview Dr, Portland, OR 97201
Address

Buyer's Signature Date

Address

Pending Reclassification Applications (only complete this section if a reclassification application is pending for this parcel(s)).

Do you wish to continue with the reclassification process? Yes No

If yes, have you notified the granting authority, in writing, that you wish to continue with the reclassification process? Yes No

If yes, do you understand your rights and responsibilities if the application is approved or denied? Yes No

Buyer's Signature Date

Buyer's Signature Date

Assessor Use Only

Does the parcel(s) subject to this document meet the qualifications for classification/designation continuance? Yes No

Assessor Signature Date

If the parcel(s) subject to this document is/are considered contiguous, as defined in RCW 84.33.035(4) or RCW 84.34.020(6), with other parcels having different ownerships, then verify the following information with the purchaser:

- The parcel(s) subject to this document will be managed as part of a single operation with the other parcels having different ownerships.
- The new purchaser meets the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel.



REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

00141738-TB
This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

Check box if partial sale of property

If multiple owners, list percentage of ownership next to name.

Form with columns for SELLER GRANTOR and BUYER GRANTEE. Includes fields for Name, Mailing Address, City/State/Zip, and Phone No. for both parties.

Form for property details including Street address of property (1010 E Cascade Drive, North Bonneville, WA 98639), location (unincorporated Skamania County OR), and legal description (See attached Exhibit A).

Select Land Use Code(s): 91. (See back of last page for instructions)

Exemption questions: Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? Is this property designated as forest land per chapter 84.33 RCW? Is this property classified as current use (open space, farm and agricultural or timber) land per chapter 84.34? Is this property receiving special valuation as historical property per chapter 84.26 RCW?

List all personal property (tangible and intangible) included in selling price. If claiming an exemption, list WAC number and reason for exemption. Type of Document: D-SWD. Date of Document: March 18, 2013.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNERS(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land; you must sign on (3) below. DEPUTY ASSESSOR: DM, DATE: 3-20-13

Table with financial details: Gross Selling Price \$360,000.00, Personal Property (deduct) \$0.00, Exemption Claimed (deduct) \$0.00, Taxable Selling Price \$360,000.00, Excise Tax: State 1.28% \$4,608.00, Excise Tax: Local 0.25% \$900.00, Delinquent Interest: State \$0.00, Local \$0.00, Delinquent Penalty \$0.00, Subtotal \$0.00, State Technology Fee \$5.00, Affidavit Processing Fee \$0.00, Total Due \$5,513.00.

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S) to continue special valuation as historic property sign (3) below. Signature: William Marshall Hilands, DATE: MAR 20 2013, PAID 5,513.00

CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. Signature of Grantor or Grantor's Agent: Ladd J. Ziegler, Trustee, Date & city of signing: March 19, 2013 Vancouver WA. Signature of Grantee or Grantee's Agent: William Marshall Hilands, Date & city of signing: March 18, 2013 Vancouver WA.

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

Exhibit A

Commencing at the corner common to Sections 15, 16, 21 and 22, Township 2 North, Range 7 East of the Willamette Meridian, Skamania County, Washington; thence North along the West line of Section 15 to the quarter corner between Section 15 and 16; thence East along the center line running East and West through the said Section 15 to a point 660 feet West of the center of the said Section 15; thence South 1020 feet; thence South 45° East 282 feet more or less to a point 1220 feet South of the center line running East and West through the said Section 15; thence East 1601 feet to a point 960 feet East of the center line running North and South through the said Section 15; thence South 1460 feet to the intersection with the South line of the said Section 15; thence West 960 feet along the South line of the said Section 15 to the quarter corner common to said Sections 15 and 22; thence North 194 feet; thence West 1560 feet; thence South 432.8 feet to the Northeast corner of a tract of land conveyed to Ida F. Benson by deed dated November 7, 1933, and recorded at page 578 of Book X of Deeds, Records of Skamania County; thence West 360 feet more or less to intersection with the East line of the tract conveyed to W.H. Hilliard by deed dated April 13, 1926, and recorded at page 123 of Book V of Deeds; thence North 338.8 feet to the Northeast corner of the said Hilliard Tract; thence West 500 feet; thence South along the West line of the said Hilliard Tract to a point 225 feet North of the Northeast corner of Bender's Addition according to the official plat thereof; thence in a Northwesterly direction to the Northwest corner of said Section 22, said point being the Point of Beginning.

EXCEPTING THEREFROM any portion as described in Quit Claim Deed recorded September 7, 1976 in Book 71, page 621, records of Skamania County, Washington.

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