



200208060067

Skagit County Auditor

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**NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION  
AND ADDITIONAL TAX CALCULATIONS**

**Chapter 84.34 RCW**

**SKAGIT**

**COUNTY**

Grantor(s): Skagit County Assessor's Office

Grantee(s): Larry Locken, Starleen Corriou and Cherie Iverson

Legal Description: A ptn of Lt 5 of Lockens Addition in Sec. 20, Twp. 33, Rge 4  
as described on attached.

O/S#456 AF#761836 1973

Assessor's Property Tax Parcel or Account Number: Ptn of P16990, no new account # created.

Reference Numbers of Documents Assigned or Released: C/U Vio#53-2002

You are hereby notified that the current use classification for the above described property which has been classified as:

- Open Space Land
- Timber Land
- Farm and Agricultural Land

is being removed for the following reason:

- Owner's request
- Property no longer qualifies under Chapter 84.34 RCW
- Change to a use resulting in disqualification
- Exempt Owner
- Notice of Continuance not signed
- Other No back taxes due to threat of eminent domain.

(state specific reason)

## PENALTY AND APPEAL

The property owner may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The appeal must be filed within 30 calendar days following the date this notice is mailed.

Upon removal of classification from this property, an additional tax shall be imposed equal to the sum of the following:

1. The difference between the property tax that was levied upon the current use value and the tax that would have been levied upon the fair market value for the seven tax years preceding removal in addition to the portion of the tax year when the removal takes place; plus
2. Interest at the statutory rate charged on delinquent property taxes specified in RCW 84.56.020 from April 30 of the year the tax would had been paid without penalty to the date of removal; plus
3. A penalty of 20% added to the total amount computed in 1 and 2 above, **except** when the property owner complies with the withdrawal procedure specified in RCW 84.34.070, or where the additional tax is not applied as provided in 4 (below).
4. The additional tax specified in 1 and 2 (above) **shall not** be imposed if removal of 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 such power.
  - c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
  - d) Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land.
  - e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
  - f) Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(5)(f)).
  - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm homesite value).
  - 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.

*Runde S. White*

County Assessor or Deputy

8/6/02

Date



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LEGAL DESCRIPTION FOR DIKING DISTRICT NO. 3

Corrion-Locken-Iverson Tract

That portion of Lot 5, "LOCKEN'S ADDITION", as per plat recorded in Volume 15 of Plats, pages 114 and 115, records of Skagit County, Washington, described as follows:

Commencing at the Southeast corner of said Lot 5;  
thence North 87°26'34" West, along the South line of said Lot 5, 37.81 feet to the Westerly line of that certain right-of-way for dike purposes for the construction, use and maintenance of a dike as condemned by Diking District No. 3 of Skagit County in Superior Court Cause No. 2982, said point being the True Point of Beginning;

thence following said Westerly line for the following courses:

- North 01°23'31" East, 94.46 feet;
- North 06°31'45" East, 47.59 feet;
- North 09°50'27" East, 47.36 feet;
- North 12°14'44" East, 416.99 feet;
- North 09°40'09" East, 211.98 feet;
- North 14°12'30" East, 62.84 feet;
- North 19°50'44" East, 23.70 feet to the beginning of a curve to the right, said curve having a radius of 250.00 feet;
- thence Northerly and Northeasterly along said curve, an arc distance of 75.79 feet, through a central angle of 17°22'08", to the end of said curve;
- North 37°12'52" East, 92.32 feet;
- North 37°58'53" East, 1.20 feet;
- North 38°44'54" East, 157.95 feet;
- North 40°02'14" East, 145.24 feet;
- North 10°19'56" East, 21.55 feet to its intersection with the North line of said Lot 5;

thence North 87°13'14" West, along said North line, 48.57 feet to its intersection with the Easterly top edge of an existing ditch;

thence following said Easterly top edge for the following courses:

- South 35°43'26" East, 10.85 feet;
- South 34°44'35" West, 56.60 feet;
- South 34°38'20" West, 70.45 feet;
- South 36°19'14" West, 65.03 feet;
- South 38°23'15" West, 66.93 feet;
- South 39°30'53" West, 80.22 feet;
- South 35°46'29" West, 46.79 feet;
- South 31°33'52" West, 43.19 feet;
- South 23°56'40" West, 16.33 feet;
- South 20°25'57" West, 19.66 feet;
- South 19°36'26" West, 28.87 feet;
- South 17°04'29" West, 53.86 feet;
- South 13°46'12" West, 24.34 feet;
- South 11°01'07" West, 23.84 feet;



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South 09°06'46" West, 72.20 feet;  
South 11°06'13" West, 73.10 feet;  
South 11°15'09" West, 71.42 feet;  
South 11°52'27" West, 74.21 feet;  
South 12°25'25" West, 73.08 feet;  
South 14°08'39" West, 70.65 feet;  
South 12°02'28" West, 36.87 feet;  
South 14°12'19" West, 17.95 feet;  
South 10°22'14" West, 50.32 feet;  
South 10°18'17" West, 68.34 feet;  
South 08°15'45" West, 65.09 feet;  
South 04°55'11" West, 57.44 feet;  
South 01°11'50" West, 54.23 feet to its intersection with said South  
line of Lot 5;

thence South 87°26'34" East along said South line, 29.32 feet to the True  
Point of Beginning;

containing 0.88 acres or 38,389 square feet more or less.



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