

When Recorded Return to:



200304300174  
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): Skagit Land Trust

Legal Description:

Ptns in Sections 21, 27, 28 & 29, Township 35, Range 5 as described on attached. Only  
ptns in Current Use Farm and Agriculture Program

O/S#1 AF#9502090089 and O/S#36 AF#8203170043 1983

Assessor's Property Tax Parcel or Account Number: P40270 & and attached list

Reference Numbers of Documents Assigned or Released: C/U Vio#28-2003

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:

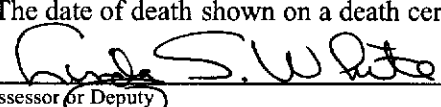
- ☐ Owner's request
- ☐ Property no longer qualifies under Chapter 84.34 RCW
- ☐ Change to a use resulting in disqualification
- ☐ Exempt Owner
- ☐ Notice of Continuance not signed
- ☐ Other No back taxes due as a 501 (c) (3) corporation.  
(state specific reason)

## 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 have 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)(e) (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;
  - 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 classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW continuously since 1993;
  - l) The sale or transfer of land 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 classified forest land, designated as forest land under chapter 84.33 RCW, or 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.

  
County Assessor or Deputy

4/30/03

Date

(See Next Page for Current Use Assessment Additional Tax Statement.)



T. 35 N., R. 5 E.:

Section 21, Government Lots 5, 6, 8 and 9, the Southeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$ , and that portion of Lot 42, "Peavey's Acreage Tract No. 1", as per plat recorded in Volume 3 of Plats, Page 37, records of Skagit County, Washington, described as follows:

Beginning at the point where the West line of Lot 42, of "Peavey's Acreage Tract No. 1" intersects the South boundary line of Public Road known as the Hoehn Road, and formerly known as the James Young and Sterling Road; thence Northeasterly along the South boundary line of said road, a distance of 250 feet; thence in a Southeasterly direction winding along and down the bank of the Skiyou Slough to the center of said Slough; thence Easterly, 20 feet; thence Northwesterly parallel and 20 feet distance from the said Southeasterly line extending from the Public Road to the center of said Skiyou Slough to the South boundary line of the said James Young and Sterling Road; thence Westerly along the South boundary line of said road to the place of beginning, all being situated in Government Lot 3, Section 21; EXCEPT that portion thereof lying within Skiyou Slough.

Section 27, Lot 2, Short Plat No. 10-90, approved March 16, 1990, recorded March 23, 1990, in Book 9 of Short Plats, Pages 214 and 215, under Auditor's File No. 9003230007, and being a portion of Government Lots 11 and 12, and the South  $\frac{1}{2}$  of the Southeast  $\frac{1}{4}$  of Section 27;

(Note: Parcels A, B, C and D, as described on page 2 of said Short Plat are the parent parcel for Lots 1 and 2, shown on page 1 of said Short Plat.)

EXCEPT any portion thereof lying within the former bed and shores of the Skagit River;

TOGETHER WITH an easement for ingress, egress and utilities of the Easterly 40 feet of Lot 1, of said Short Plat No. 10-90, and also over a strip of land 20 feet in width, being 10 feet on either side of the centerline of that certain easement recorded under Auditor's File No. 8311160052, and shown on the face of said Short Plat; EXCEPTING any portion thereof lying in the Easterly 40 feet of said Lot 1.

Section 28, Government Lots 3, 5, 6, 7, 10, 11 and 12, the West  $\frac{1}{2}$  of the Northeast  $\frac{1}{4}$ , and the Northeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$ ;

Section 29, Government Lots 3, 4 and 5, and the South  $\frac{1}{2}$  of the Northeast  $\frac{1}{4}$ .

The area described contains 595.74 acres, more or less



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