

When Recorded Return to:



200307030154

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): The Emerald Partnership AKA Chamberlain Estate Trust

Legal Description:

Ptn in Gov Lt 5 Sec. 33, Twp. 36, Rge. 3

O/S#134 AF#832899 1977

Assessor's Property Tax Parcel or Account Number: P120567

Reference Numbers of Documents Assigned or Released: C/U Vio#41-2003

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 Deeded to county by eminent domain, no back taxes.
(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

7/3/02
Date

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

REV 64 0023e (fill-in)-2 (10/1/02)



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LISSER & ASSOCIATES, PLLC

320 Milwaukee St, PO Box 1109, Mount Vernon WA 98273 (360) 419-7442 FAX (360) 419-0581

Exhibit "A"

January 16, 2003

Boundary Line Adjustment Description

Grantor: Chamberlain Estate Trusts
Grantee: Skagit County

That portion of Government Lot 5 of Section 33, Township 36 North, Range 3 East, W.M., Skagit County, Washington being more particularly described as follows:

BEGINNING at the Southwest corner of said Section 33 as shown on Short Plat No. 69-79, according to the map thereof recorded in Volume 4 of Short Plats, page 67, Records of Skagit County, Washington, under Auditor's File No. 8004100002; thence North 88°33'36" East along the South line of said Section 33 a distance of 2,664.38 feet to the South 1/4 corner of said Section 33, said corner also being the Southeast corner of said Government Lot 5; thence North 0°27'13" West along the East line of said Government Lot 5 a distance of 621.82 feet to the Southeast corner of that certain parcel described on Bargain and Sale Deed to Burlington-Edison School District No. 100, recorded under Skagit County Auditor's File No. 9505040111 and being the TRUE POINT OF BEGINNING; thence South 88°33'36" West, along the South line of said Burlington-Edison School District No. 100 parcel for a distance of 862.00 feet; thence South 0°27'13" East, 353.79 feet, parallel with said East line of Government Lot 5; thence North 88°33'36" East, parallel with said South line of the Burlington-Edison School District No. 100 parcel, 862.00 feet, more or less, to said East line of Government Lot 5, at a point bearing South 0°27'13" East from the TRUE POINT OF BEGINNING; thence North 0°27'13" West, along said East line of Government Lot 5, a distance of 353.79 feet, more or less, to the TRUE POINT OF BEGINNING.

SUBJECT TO and TOGETHER WITH easements, reservations, restrictions, covenants, liens, leases, court causes and other instruments of record.

Situate in the County of Skagit, State of Washington.

Parcel area = 7.0 acres

The above-described parcel is to be combined or aggregated with contiguous property owned by the Grantee, P111727.

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