

When Recorded Return to:



200401200100
Skagit County Auditor

1/20/2004 Page 1 of 5 10:01AM

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

Chapter 84.34 RCW

Skagit COUNTY

Grantor(s): Skagit County Assessors

Grantee(s): Fred and Pauline Charlton Trust

Legal Description: SW 1/4 of Sec. 21, Twp. 36, Rg 4 as described
on attached

015#22 AF# 8901260025 1985

Assessor's Property Tax Parcel or Account Number: P121169, P121170, P121171

Reference Numbers of Documents Assigned or Released: Cluvia # 2-2004

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 Removed within two years of death, no back taxes due,
(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)(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.

Randy S. White
County Assessor or Deputy

1-20-03
Date

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



Skagit
Surveyors & Engineers

806 Metcalf St., Sedro-Waaley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

LEGAL DESCRIPTION
FOR
FRED CHARLTON
OF
LOT B1
TO BE REMOVED FROM FARM AND AGRICULTURAL CLASSIFICATION
DESCRIBED IN APPLICATION A.F.No.8401260025

December 10, 2003

Beginning at the southeast corner of Lot B, Short Plat Number PL03-0411 recorded under Auditor's File Number 200309160141; thence N02°46'14"W along the east line of said Lot B, a distance of 240.46 feet; thence S88°07'17"W, a distance of 145.32 feet; thence S13°51'42"W, a distance of 242.43 feet to the south line of said Lot B; thence S76°08'19"E along said south line, a distance of 30.69 feet; thence N87°44'27"E along said south line, a distance of 185.32 feet to the point of beginning of this description.

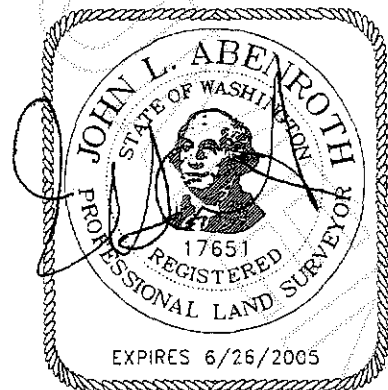
Situate in Skagit County, Washington.

Containing 1.00 acre.



200401200100
Skagit County Auditor

1/20/2004 Page 3 of 5 10:01AM



12/11/03

 **Skagit**
Surveyors & Engineers

806 Metcalf St., Sedro-Woolley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

LEGAL DESCRIPTION
FOR
FRED CHARLTON
OF
LOT B2
TO BE REMOVED FROM FARM AND AGRICULTURAL CLASSIFICATION
DESCRIBED IN APPLICATION A.F.No.8401260025

December 10, 2003

Commencing at the northwest corner of Lot B, Short Plat Number PL03-0411 recorded under Auditor's File Number 200309160141; thence S03°10'23"E along the west line of said Lot B, a distance of 52.33 feet; thence S76°00'04"E, a distance of 225.96 feet to the point of beginning of this description; thence S13°59'56"W, a distance of 208.71 feet; thence S76°00'04"E, a distance of 208.71 feet; thence N13°59'56"E, a distance of 208.71 feet; thence N76°00'04"W, a distance of 208.71 feet to the point of beginning of this description.

Situate in Skagit County, Washington.

Containing 1.00 acre.

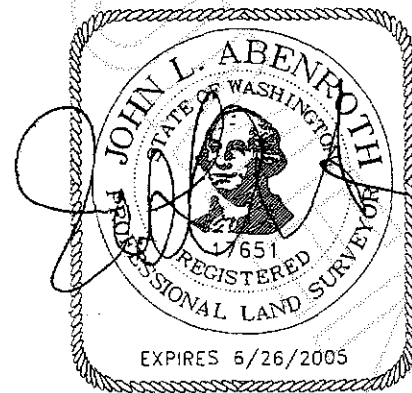


200401200100
Skagit County Auditor

1/20/2004 Page

4 of

5 10:01AM



12/11/03

skagit
Surveyors & Engineers

806 Metcalf St., Sedro-Woolley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

LEGAL DESCRIPTION

FOR

FRED CHARLTON

OF

LOT B3

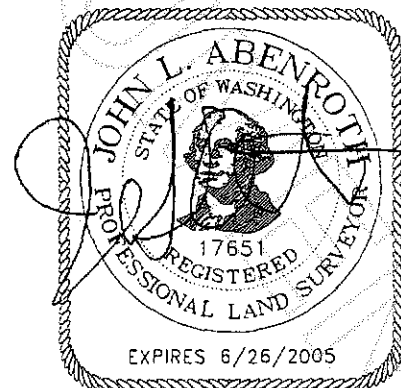
TO BE REMOVED FROM FARM AND AGRICULTURAL CLASSIFICATION
DESCRIBED IN APPLICATION A.F.No.8401260025

December 10, 2003

Commencing at the northwest corner of Lot B, Short Plat Number PL03-0411 recorded under Auditor's File Number 200309160141; thence $S03^{\circ}10'23''E$ along the west line of said Lot B, a distance of 52.33 feet to the point of beginning of this description; thence $S76^{\circ}00'04''E$, a distance of 240.96 feet; thence $S13^{\circ}59'56''W$, a distance of 208.71 feet; thence $N76^{\circ}00'04''W$, a distance of 176.46 feet to the west line of said Lot B; thence $N03^{\circ}10'23''W$ along said west line, a distance of 218.45 feet to the point of beginning of this description.

Situate in Skagit County, Washington.

Containing 1.00 acre.



200401200100
Skagit County Auditor

12/11/03