

When Recorded Return to:



200403300047

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 Assessors Office
Grantee(s): Bouslog Investments, LLC and JBK Investments, LLC
Legal Description: Ptn SE 1/4 Sec 34, Twp 35, Rge 3
See attached

OLS# 188 AF# 791911 1975

Assessor's Property Tax Parcel or Account Number: P121435 & P121439

Reference Numbers of Documents Assigned or Released: Cluvio# 25-2004

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

(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

Date

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

REV 64 0023-2 (7/21/03)



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UNRECORDED

All that portion of the East Half of the Southeast Quarter of Section 34, Township 35 North, Range 3 East of the Willamette Meridian, being more particularly described as follows:

Commencing at the Southeast corner of Section 34, Township 35 North, Range 3 East of the Willamette Meridian;

Thence North $88^{\circ}20'14''$ West along the South line of said Section 34, a distance of 645.76 feet, more or less, to the Northerly extension of the centerline of a 60.00 foot easement as shown on SKAGIT COUNTY SHORT PLAT NO. 96-012, approved October 2, 1996, and recorded in Auditor's File No. 9610110054, records of Skagit County, Washington, in Book 12 of Short Plats, at page 155, records of Skagit County, Washington;

Thence North $1^{\circ}27'22''$ East, a distance of 1,041.74 feet;

Thence North $88^{\circ}20'48''$ West, a distance of 30.00 feet to the true point of beginning;

Thence continue North $88^{\circ}20'48''$ West, a distance of 645.96 feet to the West line of the Southeast Quarter of the Southeast Quarter of said Section 34;

Thence North $1^{\circ}27'22''$ East along said line a distance of 500.00 feet;

Thence South $88^{\circ}20'48''$ East a distance of 645.96 feet;

Thence South $1^{\circ}27'22''$ West a distance of 500.00 feet to the true point of beginning.



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**AND COMPENSATING TAX CALCULATIONS
REMOVAL OF CURRENT USE ASSESSMENT**

To: Bouslog Investments, LLC and JBK Investments, LLC
11190 Bayview Edison Road
Mt. Vernon, WA. 98273

ACCOUNT NUMBER:	P121435
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	25-2004
DATE OF REMOVAL:	3-30-04
DATE SENT TO TREASURER:	3-30-04
DATE SENT TO OWNER:	3-31-04
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Farm and Agriculture
THE REASON FOR REMOVAL IS:	Notice of Continuance Not Signed.

OPEN SPACE VIOLATION CALCULATION

Levy Code	1195	Violation Date	04-Mar						
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	Totals
1	2004	12.9737	80,350	\$1,042.44	450	\$5.84	\$1,036.60	0%	\$1,036.60
2	2003	13.0618	80,350	\$1,049.52	350	\$4.57	\$1,044.94	11%	\$1,159.88
3	2002	13.3945	80,350	\$1,076.25	450	\$6.03	\$1,070.22	23%	\$1,316.37
4	2001	13.5609	80,300	\$1,088.94	200	\$2.71	\$1,086.23	35%	\$1,466.41
5	2000	13.8344	80,300	\$1,110.90	200	\$2.77	\$1,108.14	47%	\$1,628.97
6	1999	13.8658	80,300	\$1,113.42	200	\$2.77	\$1,110.65	59%	\$1,765.93
7	1998	13.5248	53,500	\$723.58	200	\$2.70	\$720.87	71%	\$1,232.69
								Subtotal	\$9,606.85
								20% Pena	\$1,714.05
								Total Tax Due	\$11,320.90

THESE TAXES ARE DUE AND PAYABLE ON: May 3, 2004

DATE: 03/30/2004

SKAGIT COUNTY TREASURER
P.O. BOX 518
MOUNT VERNON, WA 98273
(360) 336-9350



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No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	Totals
1	2004	12.9737	539,100	\$6,994.12	900	\$11.68	\$6,982.45	0%	\$6,982.45
2	2003	13.0618	539,100	\$7,041.62	800	\$10.45	\$7,031.17	11%	\$7,804.60
3	2002	13.3945	323,350	\$4,331.11	900	\$12.06	\$4,319.06	23%	\$5,312.44
4	2001	13.5609	323,350	\$4,384.92	400	\$5.42	\$4,379.49	35%	\$5,912.31
5	2000	13.8344	323,350	\$4,473.35	400	\$5.53	\$4,467.82	47%	\$6,567.70
6	1999	13.8658	323,350	\$4,483.51	400	\$5.55	\$4,477.96	59%	\$7,119.96
7	1998	13.5248	215,550	\$2,915.27	500	\$6.76	\$2,908.51	71%	\$4,973.55
Subtotal									\$44,673.01
20% Penalty									\$7,538.11
Total Tax Due									\$52,211.12

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DATE: 03/30/2004

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