

When Recorded Return to:



200409220093  
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): Julia Martin, Bernadette Peterson, Bernard & Robert Bourns  
Legal Description: Ptn in SW 1/4 Sec. 27, Twp 35, Rg 4  
As described on attached

ols# 183 750942 1973

Assessor's Property Tax Parcel or Account Number: P109564, P121650

Reference Numbers of Documents Assigned or Released: Clu Vio# 57-2009

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 dollars due on P109564

(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.

Linda S. White  
County Assessor or Deputy

9/22/04  
Date

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



Property Description Summary

PROPERTY ID..... P121650  
XREF.ID..... 350427-3-027-0200

LEGAL DESCRIPTION... ACREAGE ACCOUNT, ACRES 0.12, O/S #183 AF#750942 1973 PORTION OF THE WEST 20 RODS OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF TRACT A OF SKAGIT COUNTY SHORT PLAT NO. 7-72, APPROVED MARCH 7, 1972, (BEING LOCATED IN THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 27, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M.); AND RUNNING THENCE NORTH 89 DEGREES 51'07" EAST ALONG THE EASTERLY CONTINUATION OF THE SOUTH LINE OF SAID SHORT PLAT, A DISTANCE OF 97 FEET; THENCE NORTH 0 DEGREES 13'18" WEST, AND PARALLEL WITH THE EAST LINE AND OF SAID SHORT PLAT, A DISTANCE OF 180 FEET, MORE OR LESS, TO THE SOUTH LINE OF JAMES MCLENNIN ROAD; THENCE WEST ALONG THE SOUTH LINE OF MCLENNIN ROAD, A DISTANCE OF 17 FEET MORE OR LESS TO THE NORTHEAST CORNER OF TRACT 1, SHORT PLAT NO. 50-74; THENCE SOUTH ALONG THE EAST LINE OF SAID TRACT 1 TO THE SOUTHEAST CORNER OF TRACT 1 OF SAID SHORT PLAT NO 50-74, THENCE WEST ALONG THE SOUTH LINE OF SAID TRACT 1 TO THE SOUTHWEST CORNER OF SAID TRACT 1 THENCE SOUTH TO THE POINT OF BEGINNING

SITUS ADDRESS.....

OWNER NAME..... MARTIN JULIA/PETERSON  
B M  
OWNER ADDR 1..... BOURNS BERNARD J  
OWNER ADDR 2..... BOURNS ROBERT P  
OWNER ADDR 3..... 10462 COLLINS RD  
CITY, STATE ZIP.... SEDRO WOOLLEY WA 9828  
4

Property Description Summary

PROPERTY ID..... P109564  
XREF.ID..... 350427-3-027-0100

LEGAL DESCRIPTION... O/S#183 AF#750942 1973, INCLUDING MANUFACTURED HOME 1964 BUDDY 55X10 SERIAL NUMBER ED551010950, TRACT 1 OF SKAGIT COUNTY SHORT PLAT NUMBER 50-74 BEING THE NORTH 155 FEET OF THE WEST 80 FEET OF THE WEST 2 RODS OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER.

SITUS ADDRESS..... 21266 LAFAYETTE RD  
SEDRO WOOLLEY, WA 98284  
SITUS CSZ..... SEDRO WOOLLEY, WA 98284

OWNER NAME..... MARTIN JULIA/PETERSON  
B M  
OWNER ADDR 1..... BOURNS BERNARD J  
OWNER ADDR 2..... BOURNS ROBERT P  
OWNER ADDR 3..... 10462 COLLINS RD  
CITY, STATE ZIP.... SEDRO WOOLLEY WA 9828  
4

1 records listed.



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REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: MARTIN JULIA/PETERSON B M  
BOURNS BERNARD J  
BOURNS ROBERT P  
10462 COLLINS RD  
SEDRO WOOLLEY, WA 98284

Account Number: 350427-3-027-0200 (P121650)

Levy Code: 1335

Legal Description: ACREAGE ACCOUNT, ACRES 0.12, O/S #183 AF#750942 1973 PORTI  
ON OF THE WEST 20 RODS OF THE SOUTHEAST QUARTER OF THE SQU  
TWHEST QUARTER DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUT

Violation Number: 57-2004

Date of Removal: 09/22/04 Date Notice sent to Owner: 09/23/04

Date Notice sent to Treasurer: 09/22/04

Auditor's File #: 750942

You are hereby notified that the above described property has been  
removed from

The reason for the removal is: NO LONGER QUALIFIES

Open Space Violation Calculation

Violation Date 09/2004							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
04	12.9124	370	100	270	\$3.49	5%	\$3.66
03	12.9542	300	100	200	\$2.59	17%	\$3.03
02	13.1504	300	100	200	\$2.63	29%	\$3.39
01	13.4481	200	100	100	\$1.34	41%	\$1.89
00	13.6712	200	100	100	\$1.37	53%	\$2.10
99	14.4755	500	100	400	\$5.79	65%	\$9.55
98	14.5532	500	100	400	\$5.82	77%	\$10.30
Subtotal							\$33.92
20% Penalty on							\$30.26 \$6.05
Total Tax Due							\$39.97

These taxes are due and payable on or before 10/26/04.  
This is also a lien date.

09/22/04

Skagit County Treasurer  
P.O. Box 518  
Mount Vernon, WA 98273  
336-9350



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