



200412030114

Skagit County Auditor

12/3/2004 Page

1 of

3 1:02PM

When Recorded Return to:

**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): Virginia Flaherty

Legal Description:

A portion in Sec. 19, Twp. 36, Rge. 4. (see attached)

O/S#76 AF#789105 1975

Assessor's Property Tax Parcel or Account Number: P122046, P35109

Reference Numbers of Documents Assigned or Released: C/U Vio#70-2004

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 with 2 years of death. 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 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.

Randa S. White
County Assessor or Deputy

12/3/04

Date

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



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Skagit County Auditor

Property Description Summary

PROPERTY ID..... P35109
XREF.ID..... 350331-0-038-0005

LEGAL DESCRIPTION... O/S#76 AF#789105 1975 TRF#807016TAX 1.50AC IN NE CO OF NE1/4 N OF "D" S T& PTN TR 5 "PLAT OF BAYVIEW" DAF COM AT NE COR SEC 31 TH N 89-40-20 W ALG N LI SD SEC 31 BEING N LI SD TR 5 655.67FT T ONELY COR TR DESC AS PARCEL "B" IN CONT REC AF#837820 TH S 22-31-20 E ALG ELY L ISD TR 69.68FT TO TPOB TH CONT S 22-31-2 OE 139.15FT TO NLY R/W LI JOSH WILSON RD TH S 68-58-20 W ALG SD NLY MARG 40.14FT TH N 6-19-16 W 143.81FT TPOB

SITUS ADDRESS.....

OWNER NAME..... FLAHERTY VIRGINIA C
OWNER ADDR 2..... 13187 RECTOR RD
CITY, STATE ZIP.... MOUNT VERNON WA 98273

1 records listed.

Property Description Summary

PROPERTY ID..... P122046
XREF.ID..... 350330-4-009-0100

LEGAL DESCRIPTION... ACREAGE ACCOUNT, ACRES 1.20, ALL THAT PORTION OF THE EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 EAST, W.M., LYING SOUTH AND WEST OF THE FOLLOWING DESCRIBED LINE: COMMENCING AT THE SOUTHEAST CORNER OF SAID SECTION 30, AS SAID POINT IS SHOWN ON THAT CERTAIN RECORD OF SURVEY IN BOOK 6 OF SURVEYS AT PAGES 75 AND 76 UNDER AUDITOR'S FILE NO. 8505090031, RECORDS OF SKAGIT COUNTY, WASHINGTON; THENCE NORTH 89 DEGREES 40'20" WEST ALONG THE SOUTH LINE THEREOF, A DISTANCE OF 165.10 FEET TO THE SOUTHWEST CORNER OF THAT CERTAIN TRACT OF LAND CONVEYED TO MARK R. OLSON AND CARRIE A. OLSON, HUSBAND AND WIFE, BY INSTRUMENT DATED JULY 30, 1991 AND RECORDED UNDER AUDITOR'S FILE NO. 9108020039, RECORDS OF SAID COUNTY AND STATE, SAID POINT BEING THE TRUE POINT OF BEGINNING OF SAID DESCRIBED LINE: THENCE NORTH 20 DEGREES 34'20" WEST ALONG THE WESTERLY LINE OF SAID OLSON TRACT, A DISTANCE OF 144.35 FEET TO ITS NORTHWEST CORNER; THENCE SOUTH 83 DEGREES 34'01" WEST, DISTANCE OF 452.35 FEET TO A POINT ON THE WEST LINE OF SAID EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 30, SAID POINT LYING NORTH 0 DEGREES 40'34" EAST, A DISTANCE OF 81.60 FEET FROM THE SOUTHWEST CORNER THEREOF, SAID POINT BEING THE END OF DESCRIBED LINE.

SITUS ADDRESS.....

OWNER NAME..... FLAHERTY VIRGINIA C
OWNER ADDR 2..... 13187 RECTOR RD
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