



200506130185

Skagit County Auditor

6/13/2005 Page

1 of

6 4:05PM

When Recorded Return to:

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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 OfficeGrantee(s): Cotton Revocable Living Trust

Legal Description:

Ptn Madrona View to Similk Beach as described on attached. In Sec. 9, Twp. 34, Rge. 2.

O/S#8 AF#814569 1976 and C/U#PL01-0874 AF#200207310072 2003

Assessor's Property Tax Parcel or Account Number: P69316 and P69319Reference Numbers of Documents Assigned or Released: C/U Vio#32-2005

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

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(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

6/13/05  
Date

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



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Skagit County Auditor

Property Description Summary

PROPERTY ID..... P69319  
XREF.ID..... 4003-002-004-0000

LEGAL DESCRIPTION... C/U#PL01-0874 AF#200207310072 2003 MADRONA VIEW TO SIMILK  
BEACH LOT 4. ALSO INCLUDES THAT PORTION OF LOT 5 BLOCK 2 OF  
SAME PLAT DESCRIBED AS FOLLOWS: COMMENCING AT THE MOST  
NORTHERLY CORNER OF SAID LOT 5; THENCE SOUTHWESTERLY, ALONG  
THE NORTHWESTERLY LINE OF SAID LOT 5, 98 FEET TO THE TRUE  
POINT OF BEGINNING; THENCE CONTINUING SOUTHWESTERLY, ALONG  
SAID NORTHWESTERLY LINE, 44 FEET; THENCE SOUTHEASTERLY, 34  
FEET, MORE OR LESS, TO A POINT THAT IS 23 FEET DISTANT  
SOUTHEASTERLY, WHEN MEASURED AT RIGHT ANGLES TO SAID  
NORTHWESTERLY LINE, FOR THE POINT OF BEGINNING; THENCE  
NORTHWESTERLY, 23 FEET TO THE TRUE POINT OF BEGINNING.

SITUS ADDRESS.....

OWNER NAME..... COTTON REVOCABLE LIVIN  
G TRUST  
OWNER ADDR 2..... 13632 SLICE ST  
CITY, STATE ZIP.... ANACORTES WA 98221

1 records listed.



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Skagit County Auditor

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Property Description Summary  
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PROPERTY ID..... P69316  
XREF.ID..... 4003-001-021-0036  
LEGAL DESCRIPTION... MADRONA VIEW TO SIMILK BEACH LTS 19 TO 21 BLK 1 O/S#8  
#814569 1976 TRF #821721 LOT CERTIFICATION # PL00-00589\_  
SITUS ADDRESS.....  
OWNER NAME..... COTTON MICHAEL J TRUST  
EE  
OWNER ADDR 1..... COTTON LIVING TRUST  
OWNER ADDR 2..... 13632 SLICE ST  
CITY, STATE ZIP.... ANACORTES WA 98221

1 records listed.



200506130185  
Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: COTTON MICHAEL J TRUSTEE  
COTTON LIVING TRUST  
13632 SLICE ST  
ANACORTES, WA 98221

Account Number: 4003-001-021-0036 (P69316)  
Levy Code: 1490  
Legal Description: MADRONA VIEW TO SIMILK BEACH LTS 19 TO 21 BLK 1 O/S#8 #814  
569 1976 TRF #821721 LOT CERTIFICATION # PL00-00589\_  
Violation Number: 32-2005  
Date of Removal: 06/13/05 Date Notice sent to Owner: 06/14/05  
Date Notice sent to Treasurer: 06/14/05  
Auditor's File #: 814569  
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 06/2005							
Tx Yr	Levy Rate	Market Value	Current Use	Value A/V	Tax Difference	Int	Totals
05	10.9441	75,000	100	74,900	\$819.71	2%	\$836.10
04	10.8561	75,000	100	74,900	\$813.12	14%	\$926.96
03	10.8411	45,000	100	44,900	\$486.77	26%	\$613.33
02	11.3453	45,000	100	44,900	\$509.40	38%	\$702.97
01	11.9790	45,000	100	44,900	\$537.86	50%	\$806.79
00	11.8598	37,500	100	37,400	\$443.56	62%	\$718.57
99	11.8584	37,500	100	37,400	\$443.50	74%	\$771.69
Subtotal					\$4,053.92		\$5,376.41
20% Penalty on					\$4,540.31		\$908.06
Total Tax Due							\$6,284.47

These taxes are due and payable on or before 07/19/05.  
This is also a lien date.

06/13/05

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



200506130185  
Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: COTTON REVOCABLE LIVING TRUST  
13632 SLICE ST  
ANACORTES, WA 98221

Account Number: 4003-002-004-0000 (P69319)

Levy Code: 1490

Legal Description: C/U#PL01-0874 AF#200207310072 2003 MADRONA VIEW TO SIMILK  
BEACH LOT 4. ALSO INCLUDES THAT PORTION OF LOT 5 BLOCK 2 O  
F SAME PLAT DESCRIBED AS FOLLOWS: COMMENCING AT THE MOST N

Violation Number: 32-2005

Date of Removal: 06/13/05 Date Notice sent to Owner: 06/14/05

Date Notice sent to Treasurer: 06/14/05

Auditor's File #: 200207310072

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

The reason for the removal is: NO LONGER QUALIFIES

Open Space Violation Calculation

Violation Date 06/2005							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Difference	Tax Difference	Int	Totals
05	10.9441	60,000	200	59,800	\$654.46	2%	\$667.55
04	10.8561	60,000	200	59,800	\$649.19	14%	\$740.08
03	10.8411	80,000	200	79,800	\$865.12	26%	\$1,090.05
02	11.3453	0	0	0	\$0.00	38%	\$0.00
01	11.9790	0	0	0	\$0.00	50%	\$0.00
00	11.8598	0	0	0	\$0.00	62%	\$0.00
99	11.8584	0	0	0	\$0.00	74%	\$0.00
Subtotal					\$2,168.77		\$2,497.68
20% Penalty on					\$1,830.13		\$366.03
Total Tax Due							\$2,863.71

These taxes are due and payable on or before 07/19/05.  
This is also a lien date.

06/13/05

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



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Skagit County Auditor