

When Recorded Return to:

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200511280016  
Skagit County Auditor

11/28/2005 Page 1 of 3 9:55AM

**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): Donald L. Mary and Donald W. McMoran

Legal Description:

Ptns in Sections 31 and 32, Township 35, Range 3 as described on attached.

O/S#372 AF#760748 1973

Assessor's Property Tax Parcel or Account Number: P35064, P35065, P35262 & P35194

Reference Numbers of Documents Assigned or Released: C/U Vio#69-2005

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 Sold to Wa. Fish & Wildlife. No back taxes per RCW 84.34.108 (6) (f)  
(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.

      Candice White        
County Assessor or Deputy

11/28/05  
Date

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



DESCRIPTION:

PARCEL "A":

Government Lots 3 and 4, of Section 31, Township 35 North, Range 3 East, W.M., EXCEPT the four following described tracts:

- 1.) Begin at the Northeast corner of said Government Lot 3; thence South along the East line of said subdivision, 382 feet; thence West, 100 feet to the center of the county road as it existed on December 9, 1892; thence North 51°36' West, 615 feet, more or less, to the North line of said subdivision; thence East along said North line, 582 feet, more or less, to the point of beginning.
- 2.) The County Road right-of-way known as the Bayview-Edison Road across a Northeasterly portion of said Government Lot 3.
- 3.) The right-of-way condemned for Diking District No. 8 across the Northerly line of Government Lot 3 and across the Westerly lines of Government Lots 3 and 4.
- 4.) That portion of said Government Lot 4, lying South of the centerline of that certain open drainage ditch, as said ditch existed on April 6, 1942, which is approximately 10 feet in width running in a slightly irregular, but in a general Easterly and Westerly direction through the South portion of said Government Lot 4, to Padilla Bay.

Situate in the County of Skagit, State of Washington.

PARCEL "B":

That portion of the West 1/2 of the Southwest 1/4 of Section 32, Township 35 North, Range 3 East, W.M., described as follows:

Begin at a point on the West line of said Southwest 1/4, which is 801 feet South of the West 1/4 post of said Section 32; thence East, 330.8 feet to the center of said County Road; thence Southerly along the centerline of the County Road to a point 403 feet North of the South line of said Section 32; thence West, 1045 feet, more or less, to the West line of said Section 32; thence North along said West line to the point of beginning,

EXCEPT the County Road right-of-way known as the Bayview Edison Road along the Easterly line thereof.

Situate in the County of Skagit, State of Washington.

PARCEL "C":

That portion of the Northwest 1/4 of the Southwest 1/4 of Section 32, Township 35 North, Range 3 East, W.M., more particularly described as follows:

Beginning at the intersection of the West line of said subdivision with the Westerly right-of-way line of County Road known as Bayview Edison Road, which point is 455.37 feet South of the 1/4 corner between Sections 31 and 32; thence South along the West line of said subdivision, 345.63 feet; thence East, 315.19 feet to the Southerly right-of-way line of said road; thence North 50°10' West along said right-of-way line 354.61 feet; thence North 7°50' West along said right-of-way line, 114.31 feet to the point of beginning.

Situate in the County of Skagit, State of Washington.



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