

When Recorded Return to:



200605220001
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): SkagitCounty Assessors Office

Grantee(s): Carol R. Ross and Adele R. Turner

Legal Description:

A ptn of Gov. Lt 9 in Sec. 32, Twp. 36, Rge. 3 as described on attached.

O/S#65 AF#760343 1973

Assessor's Property Tax Parcel or Account Number: P124613

Reference Numbers of Documents Assigned or Released: C/U Vio#21-2006

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 By threat of eminent domain, 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.


County Assessor or Deputy

5/22/06
Date

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



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THAT PORTION OF GOVERNMENT LOT 9 DESCRIBED AS FOLLOWS:
COMMENCING AT THE SE CORNER OF SAID GOVERNMENT LOT 9, SE
SECTION CORNER; THENCE NORTH 0-49-43 WEST ALONG THE EAST LINE OF
SAID GOVERNMENT LOT 9, 523.33 FEET; THENCE SOUTH 88-09-16 WEST, 20
FEET TO THE WESTERLY MARGIN OF FARM TO MARKET ROAD AND ALSO
BEING THE NE CORNER OF THAT CERTAIN PARCEL CONVEYED TO
CONTINENTAL TELEPHONE COMPANY OF THE NORTHWEST, INC. AND
UNDER AF#842347 AND BEING THE POINT OF BEGINNING; THENCE
CONTINUE SOUTH 88-09-16 WEST ALONG THE NORTH LINE OF SAID
CONTINENTAL TELEPHONE COMPANY OF THE NORTHWEST, INC. PARCEL,
200 FEET TO THE NW CORNER THEREOF; THENCE CONTINUE SOUTH 88-09-
16 WEST, 72.05 FEET; THENCE NORTH 0-49-43 WEST PARALLEL WITH SAID
EAST LINE OF GOVERNMENT LOT 9, 220.61 FEET, MORE OR LESS, TO THE
NORTH LINE OF THAT CERTAIN PARCEL CONVEYED TO CAROL R ROSS
AND ADELE R. TURNER UNDER AF#200001060003, ALSO BEING THE
INTENDED (DEED CALL DO NOT MATCH EXACTLY) SW CORNER OF THAT
CERTAIN PARCEL CONVEYED TO LINDA M MOORECROFT UNDER
AF#2001042400118; THENCE NORTH 89-10-17 EAST (CALLED EAST ON
PREVIOUS DESCRIPTION) ALONG SAID NORTH LINE OF ROSS-TURNER
PARCLE, 50 FEET, MORE OR LESS, TO AN ANGLE POINT IN SAID NORTH
LINE, ALSO BEING THE INTENDED SE CORNER OF SAID MOORCROFT
PARCEL; THENCE NORTH 0-49-43 WEST (CALLED NORTH ON PREVIOUS
DESCRIPTION) ALONG THE EAST LINE OF SAID MOORCROFT PARCEL, 11
FEET TO AN ANGLE POINT ON THE SAID NORTH LINE OF SAID ROSS-
TURNER PARCEL; THENCE NORTH 89-10-17 EAST ALONG SAID NORTH LINE,
222 FEET, MORE OR LESS, TO SAID WESTERLY MARGIN OF FARM TO
MARKET ROAD AT A POINT BEARING NORTH 0-49-43 WEST FROM THE
POINT OF BEGINNING; THENCE SOUTH 0-49-43 EAST ALONG SAID
WESTERLY MARGIN OF FARM TO MARKET ROAD, 226.78 FEET, MORE OR
LESS, TO THE POINT OF BEGINNING. EXCEPT ROAD AND DRAINAGE RIGHTS
OF WAY



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