

When Recorded Return to:

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200702140013

Skagit County Auditor

2/14/2007 Page 1 of 6 9:21AM

**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): Mark and Carolyn Tenneson

Legal Description:

A ptn NE1/4 in Sec. 19, Twp. 35, Rge. 5 as described on attached

O/S#35 AF#829741 1977

Assessor's Property Tax Parcel or Account Number: P125886

Reference Numbers of Documents Assigned or Released: C/U Vio#5-2007

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

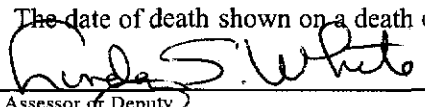
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(state specific reason)

## 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

2/13/07  
Date

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

REV 64 0023e (fill-in)-2 (7/21/03)



200702140013  
Skagit County Auditor

2/14/2007 Page 2 of 6 9:21AM

FILED FOR RECORD AT THE  
REQUEST OF/RETURN TO:  
Craig E. Cammock  
Skagit Law Group, PLLC  
P.O. Box 336 / 227 Freeway Drive, Suite B  
Mount Vernon, WA 98273

### QUITCLAIM DEED FOR BOUNDARY LINE ADJUSTMENT

Grantor (s): MARK W. TENNESON, a married man, as his  
separate property, and CAROLYN J. TENNESON,  
a single woman

Grantee (s): ROGER E. SHELANDER, a single man, and  
LEAH N. HOPPER, a single woman,

Additional Grantor(s) on page(s):

Additional Grantee(s) on page(s):

Abbreviated Legal: Ptn of the SE ¼ of the SE ¼ of 19-35N-5E, W.M.

Additional Legal on page(s): 1, 2, 3, 4

Assessor's Tax Parcel Nos: P40004 / 350519-4-006-0009  
P40006 / 350519-4-006-0207

THE GRANTORS, **MARK W. TENNESON**, a married man, as his separate property,  
and **CAROLYN J. TENNESON**, a single woman, are the owners of the following described  
property (hereinafter referred to as "Parcel A"):

That portion of the Southeast ¼ of the Southeast ¼ of Section 19,  
Township 35 North, Range 5 East, W.M., described as follows:

Beginning at a point 20 feet South and 401 feet West of the Northeast  
corner of said subdivision; thence West 294.75 feet, more or less, to a  
point 22 feet East of the Northeast corner (as measured along the South  
line of the County Road) of a tract conveyed to Clinton E. Holm and  
Sylvia C. Holm, his wife, from Eva Parker Seebe, by deed dated  
September 19, 1952 and recorded in the office of the Auditor of Skagit  
County, Washington in Volume 252 of Deeds, page 515, under Auditor's  
File No. 480108; thence South, parallel to the East line of said Holm



200702140013  
Skagit County Auditor

tract, a distance of 208 feet; thence West parallel to the South line of the County Road a distance of 22 feet to the Southeast corner of said tract conveyed to Clinton E. Holm and Sylvia C. Holm; thence West along the South line of said tract 95.5 feet; thence South to the South line of said subdivision; thence East 420.8 feet, more or less, to a point 401 feet West of the Southeast corner of said subdivision; thence North to the point of beginning.

EXCEPT that portion conveyed to Skagit County by deed recorded June 26, 1973, under Auditor's File No. 787062,

AND EXCEPT that portion thereof conveyed to Allen F. Bird and Gail Helen Bird, husband and wife, by deed recorded January 11, 1977, under Auditor's File No. 849055,

AND ALSO EXCEPT that portion thereof conveyed to Glenn R. Hyatt and Leona M. Hyatt, husband and wife, by deed recorded April 6, 1977, under Auditor's File No. 854034 (known as Lots I and II, Short Plat No. 30-75).

Situate in Skagit County, Washington.

SUBJECT TO and TOGETHER WITH easements, reservations, restrictions, covenants, liens, leases, court causes, mortgages, deeds of trust, and other instruments of record.

THE GRANTEES, **ROGER E. SHELANDER**, a single man, and **LEAH N. HOPPER**, a single woman, are the owners of the following described property (hereinafter referred to as "Parcel B"):

That portion of the Southeast quarter of the Southeast Quarter of Section 19, Township 35 North, Range 5 East, W.M., described as follows:

Commencing at the Northeast corner of said Southeast quarter of the Southeast quarter; thence North 89°11'29" West along the North line of said subdivision a distance of 401.47 feet to the Northwest corner of the East 401.00 feet of said subdivision; thence South 1°58'00" East parallel to the East line of said Section 19, a distance of 46.81 feet; thence North 88°34'30" West parallel to and 30 feet South of the as-built centerline of the Hoehn Road, a distance of 20.60 feet to the true point of beginning; thence South 1°38'31" East parallel to the West line of said subdivision, a distance of 181.38 feet; thence North 89°11'29" West a distance of 150.00 feet; thence North 1°38'31" West, a distance of 183.02 feet to a point 30 feet South of the as-built centerline of said Hoehn Road; thence



200702140013  
Skagit County Auditor

South 88°34'30" East a distance of 150.08 feet to the true point of beginning, except that portion, if any, lying within a tract conveyed to Skagit County by Deed dated June 8, 1973, recorded June 26, 1973, under Auditor's File No. 787062. Also known as Tract 11 of Skagit County Short Plat No. 30-73, approved July 10, 1973.

Situate in the County of Skagit, State of Washington.

SUBJECT TO and TOGETHER WITH easements, reservations, restrictions, covenants, liens, leases, court causes, mortgages, deeds of trust, and other instruments of record.

NOW, THEREFORE, in consideration of Two Thousand Five Hundred and 00/100 Dollars (\$2,500.00), the Grantors, **MARK W. TENNESON**, a married man, as his separate property, and **CAROLYN J. TENNESON**, a single woman, do hereby convey and quitclaim to **ROGER E. SHELANDER**, a single man, and **LEAH N. HOPPER**, a single woman, as Grantees, all of Grantors' right, title and interest in and to the following described real estate, situated in the County of Skagit, State of Washington, together with all after-acquired title of the Grantors therein, to-wit:

That portion of Parcel A lying north of the eastern extension of the south line of Parcel B.

Situate in the County of Skagit, State of Washington.

SUBJECT TO and TOGETHER WITH easements, reservations, restrictions, covenants, liens, leases, court causes, mortgages, deeds of trust, and other instruments of record.

NOTE: The above-described property does not constitute a legal lot for building purposes and will be combined or aggregated with contiguous property owned by the Grantees.

DATED this 6 day of September, 2005.

  
MARK W. TENNESON

  
CAROLYN J. TENNESON



200702140013  
Skagit County Auditor

2/14/2007 Page 5 of 6 9:21AM

**AND COMPENSATING TAX CALCULATIONS  
REMOVAL OF CURRENT USE ASSESSMENT**

To: Mark and Carolyn Tenneson  
10117 Fruitdale Road  
Sedro Woolley, WA. 98284

ACCOUNT NUMBER:	P125886
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	5-2007
DATE OF REMOVAL:	2-14-07
DATE SENT TO TREASURER:	2-14-07
DATE SENT TO OWNER:	2-15-07
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Farm & Ag
THE REASON FOR REMOVAL IS:	No longer qualifies

**OPEN SPACE VIOLATION CALCULATION**

Levy Code		1335	Violation Date		07-Feb					
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest		
1	2007	10.0722	300	\$3.02	100	\$1.01	\$2.01	3%	\$2.07	
2	2006	11.4684	300	\$3.44	100	\$1.15	\$2.29	10%	\$2.52	
3	2005	11.7792	300	\$3.53	100	\$1.18	\$2.36	22%	\$2.88	
4	2004	12.9124	300	\$3.87	100	\$1.29	\$2.58	34%	\$3.46	
5	2003	12.9542	300	\$3.89	100	\$1.30	\$2.59	46%	\$3.78	
6	2002	13.1504	300	\$3.95	100	\$1.32	\$2.63	58%	\$4.16	
7	2001	13.4481	200	\$2.69	100	\$1.34	\$1.34	70%	\$2.28	
Subtotal							\$15.80		\$21.15	
								20% Penalty	\$3.82	
								Total		
								Tax Due	\$24.97	

THESE TAXES ARE DUE AND PAYABLE ON: March 16, 2007

DATE: 02/14/2007

SKAGIT COUNTY TREASURER  
P.O. BOX 518  
MOUNT VERNON, WA 98273  
(360) 336-9350



200702140013  
Skagit County Auditor

2/14/2007 Page

6 of

6 9:21AM