



200705020004

Skagit County Auditor

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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): Lester and E. Bernice Merritt

Legal Description:

Ptn of Gov. Lt 1 in Sec. 19, twp. 35, Rge. 3 as described on attached.

O/S#28 AF#880154 1979

Assessor's Property Tax Parcel or Account Number: P124736

Reference Numbers of Documents Assigned or Released: C/U Vio#20-2007

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

(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.

Ronda S. White
County Assessor or Deputy

5/2/07
Date

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

EXHIBIT "A"

That portion of Government Lot 1 in Section 19, Township 35 North, Range 3 East of the Willamette Meridian, described as follows:

Commencing at a point on the South line of said Government Lot 1 that bears North $89^{\circ}45'00''$ West 1,149.34 feet from its Southeast corner, more or less, to the West line of the County Road more commonly referred to as the Bayview-Edison Road, said point being on a curve to the right in a Northerly and Easterly direction having a radius of 1,378.14 feet, at which point the tangent to the curve bears North $1^{\circ}20'31''$ East;

Thence following along the West side of said road in a Northerly and Easterly direction having a radius of 1,378.14 feet and a central angle of $22^{\circ}19'09''$, an arc distance of 536.85 feet to the true point of beginning;

Thence continuing in a Northerly and Easterly direction along said curve to the right having a radius of 1378.14 feet and a central angle of $11^{\circ}36'18''$, an arc distance of 279.14 feet, more or less, to the most Southerly corner of that tract of land conveyed to John B. Moon and Joyce V. Moon, husband and wife, Grantees from Lester C. Merritt and Evelyn Bernice Merritt, husband and wife, by that instrument dated June 11, 1973, and recorded June 20, 1973, under Auditor's File No. 788810, records of Skagit County, Washington, as established from physical survey for Lester C. Merritt by J.A. Newman, Professional Land Surveyor and unrecorded survey map dated March 5, 1973, also known as Short Plat No. 19-73 currently on file with the Skagit County Public Works Department;

Thence leaving said road North $38^{\circ}24'54''$ West along the Southwesterly line of said Moon tract and the Northerly projection thereof, a distance of 205.69 feet to the approximate base of a ridge;

Thence Southerly along the base of said ridge on the following courses and distances;

Thence South $35^{\circ}16'57''$ West, 117.26 feet;

Thence South $13^{\circ}26'08''$ West, 82.90 feet;

Thence South $33^{\circ}11'18''$ West, 81.41 feet;

Thence South $17^{\circ}30'04''$ West, 122.42 feet to a point which bears North $75^{\circ}01'43''$ West, a distance of 164.70 feet, more or less, from the point of beginning;

Thence departing said base of ridge South $75^{\circ}01'43''$ East, a distance of 164.70 feet to the point of beginning.

Situated in Skagit County, Washington



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REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: MERRITT LESTER C
MERRITT E BERNICE
9140 BAY VIEW EDISON RD
BOW, WA 98232

Account Number: 350319-0-012-0100 (P124736)

Levy Code: 1137

Legal Description: ACREAGE ACCOUNT, ACRES 1.41, O/S#28 AF#880154 1979 THAT PO
RTION OF GOVERNMENT LOT 1 DESCRIBED AS FOLLOWS: COMMENCING
AT A POINT ON THE SOUTH LINE OF SAID GOVERNMENT LOT 1 THA

Violation Number: 20-2007

Date of Removal: 05/02/07 Date Notice sent to Owner: 05/03/07

Date Notice sent to Treasurer: 05/02/07

Auditor's File #: 880154

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

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Violation Date 05/2007							
Tx	Levy	Market	Current Value	Tax			
Yr	Rate	Value	Use A/V	Difference	Difference	Int	Totals
07	9.9976	6,000	400	5,600	\$55.99	1%	\$56.55
06	11.6185	4,200	400	3,800	\$44.15	13%	\$49.89
05	12.3483	4,200	400	3,800	\$46.92	25%	\$58.65
04	12.9049	4,200	500	3,700	\$47.75	37%	\$65.42
03	12.9963	4,200	600	3,600	\$46.79	49%	\$69.72
02	13.4043	3,500	800	2,700	\$36.19	61%	\$58.27
01	13.5264	3,700	700	3,000	\$40.58	73%	\$70.20
				Subtotal	\$318.37		\$428.70
				20% Penalty on	\$372.15		\$74.43
				Total Tax Due			\$503.13
=====							

These taxes are due and payable on or before 06/04/07.
This is also a lien date.

05/02/07

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



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