

When Recorded Return to:



200705090094

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): Skagit County Assessors Office

Grantee(s): Kurt and Lisa Swedelius

Legal Description:

Ptns in Sec. 25, Twp. 35, Rge. 4 as described on attached.

O/S#198 AF#760624 1973

Assessor's Property Tax Parcel or Account Number: P37630, P37631 and P118918 (S/C Ex)

Reference Numbers of Documents Assigned or Released: C/U Vio#24-2007

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:

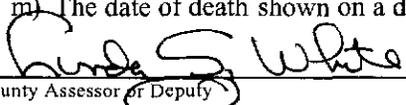
- Owner's request
- Property no longer qualifies under Chapter 84.34 RCW
- Change to a use resulting in disqualification
- Exempt Owner
- Notice of Continuance not signed
- Other No back taxes, taken by eminent domain, City of Sedro Woolley
(state specific reason)

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

5/9/07
Date

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

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



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EXHIBIT "A"

LEGAL DESCRIPTION

PARCEL "A":

Blocks 112, 122, 123, 124, 125, 126, 127, 138, 139 and 140, "PLAT OF THE TOWN OF SEDRO, SKAGIT COUNTY, W.T.", according to the plat thereof, recorded in Volume 1 of Plats, page 18, records of Skagit County, Washington.

TOGETHER WITH all vacated streets and alleys adjacent thereto as vacated by order filed in Commissioners File No. 11,231.

PARCEL "B":

That portion of the following described tract lying Southerly of the centerline of that certain ditch easement conveyed to the City of Sedro-Woolley by instrument recorded under Auditor's File No. 649376;

The South 600 feet of the following described tract (as measured along the East line thereof, and by a line drawn parallel to the South line thereof);

That portion of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 25, Township 35 North, Range 4 East, W.M., described as follows:

Beginning at the intersection of the South line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ and the West line of the "PLAT OF THE TOWN OF SEDRO, SKAGIT COUNTY, W.T.", according to the plat thereof, recorded in Volume 1 of Plats, page 18, records of Skagit County, Washington; thence West along the South line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$, 1,000.93 feet, more or less, to the Southeast corner of those premises conveyed to the City of Sedro-Woolley by deed dated April 20, 1964, and filed under Auditor's File No. 649381; thence North along the East line of said City of Sedro-Woolley premises 517 feet, more or less, to the South line of those premises to the City of Sedro-Woolley by deed dated March 12, 1956, filed July 2, 1956, under Auditor's File No. 538237; thence East along said South line 150 feet, more or less, to the Southeast corner of said premises conveyed by deed filed under Auditor's File No. 538237; thence North along the East line of said last mentioned City of Sedro-Woolley premises 450 feet to an angle point in said East line; thence continue North $19^{\circ}30'$ East along said East line 258 feet to the South line of Alexander Street as now established in the City of Sedro-Woolley; thence East along the South line of said Alexander Street and said South line produced to the West line of said "PLAT OF THE TOWN OF SEDRO, SKAGIT COUNTY, W.T."; thence South along said West line to the point of beginning, EXCEPT road, EXCEPT that portion conveyed to Skagit County by deed recorded March 27, 1977, under Auditor's File No. 853514.



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