

When Recorded Return to:



200708200192

Skagit County Auditor

8/20/2007 Page

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5 12:25PM

**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): Gregg and Amy Cleave

Legal Description:

Ptns of tract 15 Samish River Agreage as described on attached in Section 23 Twp. 35,  
Rge. 3

O/S#194 AF#760170 1973

Assessor's Property Tax Parcel or Account Number: P106330 and P106665

Reference Numbers of Documents Assigned or Released: C/U Vio#45-2007

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

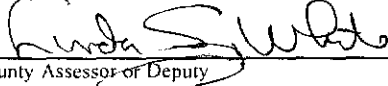
\_\_\_\_\_  
(state specific reason)

## 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.

  
County Assessor or Deputy

8/20/07  
Date

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



200708200192

Skagit County Auditor

Property Description Summary

PROPERTY ID..... P106330  
XREF.ID..... 3989-001-015-0100

LEGAL DESCRIPTION... SAMISH RIVER AC, ACRES 4.75, O/S#194 AF#760170 1973: DK 25: DR 25: THAT PORTION OF TRACT 15 IN "LAKE WHATCOM LOGGING COMPANY'S SAMISH RIVER ACREAGE" ACCORDING TO THE RECORDED PLAT THEREOF IN VOLUME 3 OF PLATS PAGE 69, RECORDS OF SKAGIT COUNTY, WASHINGTON BEING IN A PORTION OF THE NORTHWEST QUARTER OF SECTION 23, TOWNSHIP 35 NORTH, RANGE 3 EAST, W.M., DESCRIBED AS FOLLOWS: COMMENCING AT THE CENTER OF SAID SECTION 23; THENCE NORTH 1 DEGREE 11'44" WEST ALONG THE NORTH/SOUTH CENTERLINE OF SAID SECTION 23 A DISTANCE OF 33.00 FEET TO THE PLATTED NORTH RIGHT-OF-WAY OF BRADLEY ROAD, SAID POINT BEING THE SOUTHEAST CORNER OF TRACT 15; THENCE CONTINUE NORTH 1 DEGREE 11'34" WEST A DISTANCE OF 613.51 FEET; THENCE SOUTH 88 DEGREES 41'00" WEST A DISTANCE OF 667.57 FEET TO THE TRUE POINT OF BEGINNING; THENCE CONTINUE SOUTH 88 DEGREES 41'00" WEST A DISTANCE OF 333.79 FEET; THENCE SOUTH 0 DEGREES 53'54" EAST A DISTANCE OF 620.71 FEET TO THE NORTH RIGHT-OF-WAY LINE OF BRADLEY ROAD AS PLATTED ON THE AFOREMENTIONED SAMISH RIVER ACREAGE PLAT; THENCE NORTH 88 DEGREES 16'24" EAST ALONG SAID RIGHT-OF-WAY A DISTANCE OF 334.87 FEET; THENCE NORTH 0 DEGREES 59'45" WEST A DISTANCE OF 618.31 FEET TO THE TRUE POINT OF BEGINNING.

Property Description Summary

PROPERTY ID..... P106665  
XREF.ID..... 3989-001-015-0706

LEGAL DESCRIPTION... SAMISH RIVER AC, ACRES 5.00, O/S#194 AF#760170 1973: DR 25: DK 25: THAT PORTION OF TRACT 15 IN "LAKE WHATCOM LOGGING COMPANY'S SAMISH RIVER ACREAGE" ACCORDING TO THE RECORDED PLAT THEREOF IN VOLUME 3 OF PLATS, PAGE 69, RECORDS OF SKAGIT COUNTY, WASHINGTON, BEING IN A PORTION OF THE NORTHWEST QUARTER OF SECTION 23, TOWNSHIP 35 NORTH, RANGE 3 EAST W.M., DESCRIBED AS FOLLOWS: COMMENCING AT THE CENTER OF SAID SECTION 23; THENCE NORTH 1 DEGREE 11'34" WEST ALONG THE NORTH-SOUTH CENTERLINE OF SAID SECTION 23 A DISTANCE OF 33.00 FEET TO THE PLATTED NORTH RIGHT-OF-WAY OF BRADLEY ROAD, SAID POINT BEING THE SOUTHEAST CORNER OF TRACT 15; THENCE CONTINUE NORTH 1 DEGREE 11'34" WEST A DISTANCE OF 613.51 FEET; THENCE SOUTH 88 DEGREES 41'00" WEST A DISTANCE OF 667.57 FEET TO THE TRUE POINT OF BEGINNING; THENCE CONTINUE SOUTH 88 DEGREES 41'00" WEST A DISTANCE OF 333.79 FEET; THENCE NORTH 0 DEGREES 53'54" WEST A DISTANCE OF 653.71 FEET TO THE NORTH LINE OF SAID TRACT 15; THENCE NORTH 89 DEGREES 05'49" EAST ALONG SAID NORTH LINE A DISTANCE OF 332.68 FEET MORE OR LESS TO A POINT WHICH HAS NORTH 0 DEGREES 59'45" WEST FROM THE TRUE POINT OF BEGINNING; THENCE SOUTH 0 DEGREES 59'45" EAST A DISTANCE OF 651.30 FEET TO THE TRUE POINT OF BEGINNING.

SITUS ADDRESS.....

OWNER NAME..... CLEAVE GREGG  
OWNER ADDR 1..... CLEAVE AMY  
OWNER ADDR 2..... 3607 216TH DRIVE SW  
CITY, STATE ZIP.... BRIER WA 98036



200708200192

Skagit County Auditor

1 records listed.

REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: CLEAVE GREGG  
CLEAVE AMY  
3607 216TH DRIVE SW  
BRIER, WA 98036

Account Number: 3989-001-015-0100 (P106330)

Levy Code: 1140

Legal Description: SAMISH RIVER AC, ACRES 4.75, O/S#194 AF#760170 1973: DK 25  
: DR 25: THAT PORTION OF TRACT 15 IN "LAKE WHATCOM LOGGING  
COMPANY'S SAMISH RIVER ACREAGE" ACCORDING TO THE RECORDED

Violation Number: 45-2007

Date of Removal: 08/20/07 Date Notice sent to Owner: 08/21/07

Date Notice sent to Treasurer: 08/20/07

Auditor's File #: 760170

You are hereby notified that the above described property has been  
removed from

The reason for the removal is: OWNERS REQUEST.

Open Space Violation Calculation

Violation Date 08/2007							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Difference	Tax Difference	Int	Totals
07	10.0442	112,900	1,000	111,900	\$1,123.95	4%	\$1,168.91
06	11.6030	85,400	1,000	84,400	\$979.29	16%	\$1,135.98
05	12.3586	85,400	1,100	84,300	\$1,041.83	28%	\$1,333.54
04	12.9173	75,400	1,400	74,000	\$955.88	40%	\$1,338.23
03	13.0033	75,400	1,600	73,800	\$959.64	52%	\$1,458.65
02	13.4177	70,000	1,600	68,400	\$917.77	64%	\$1,505.14
01	13.5654	57,800	1,600	56,200	\$762.38	76%	\$1,341.79
Subtotal				\$6,740.74			\$9,282.24
20% Penalty on				\$8,113.33			\$1,622.67
				Total Tax Due			\$10,904.91

These taxes are due and payable on or before 09/24/07.  
This is also a lien date.

08/20/07

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



200708200192  
Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: CLEAVE GREGG  
CLEAVE AMY  
3607 216TH DRIVE SW  
BRIER, WA 98036

Account Number: 3989-001-015-0706 (P106665)

Levy Code: 1140

Legal Description: SAMISH RIVER AC, ACRES 5.00, O/S#194 AF#760170 1973: DR 25  
: DK 25: THAT PORTION OF TRACT 15 IN "LAKE WHATCOM LOGGING  
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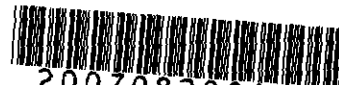
Open Space Violation Calculation

Violation Date 08/2007							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Tax Difference	Int	Totals	
07	10.0442	30,500	1,300	29,200	\$293.29	4%	\$305.02
06	11.6030	20,500	1,300	19,200	\$222.78	16%	\$258.42
05	12.3586	20,500	1,500	19,000	\$234.81	28%	\$300.56
04	12.9173	20,500	2,000	18,500	\$238.97	40%	\$334.56
03	13.0033	20,500	2,400	18,100	\$235.36	52%	\$357.75
02	13.4177	20,200	2,700	17,500	\$234.81	64%	\$385.09
01	13.5654	19,400	2,800	16,600	\$225.19	76%	\$396.33
Subtotal				\$1,685.21			\$2,337.73
20% Penalty on				\$2,032.71			\$406.54
Total Tax Due							\$2,744.27

These taxes are due and payable on or before 09/24/07.  
This is also a lien date.

08/20/07

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



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