

When recorded return to:



200910070065

Skagit County Auditor

10/7/2009 Page 1 of 5 2:23PM

Notice of Removal of Current Use Classification and Additional Tax Calculations Chapter 84.34 RCW

Skagit County

Grantor or County: Skagit County Assessors Office

Grantee or Property Owner: Island D.A.T.E. and Terresa Sundstrom

Mailing address: 1673 Wold Road

<u>Friday Harbor</u>	<u>WA</u>	<u>98250</u>
City	State	Zip

Legal description: Ptns in Sec. 29 & 30, Twp. 35 Rge. 3 as described on attached

O/S#76 AF#789105 1975 and O/S#10 AF#815402 1976

Assessor's parcel/account number: P34920, P35063 & P71180

Reference numbers of documents assigned or released: C/U Vio#27-2009

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 (specific reason) Removed from 982 within 2 yrs of death, no back taxes.

Terresa Sundstrom
County Assessor or Deputy

10/7/09
Date

(See next page for current use assessment additional tax statement.)

EXHIBIT "A"

Legal Descriptions
Virginia Flaherty

PARCEL "B": (P34920)

That portion of the Southwest $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 29, Township 35 North, Range 3 East, W.M., described as follows:

Beginning at a point on the West line of said subdivision, 403.4 feet North of the Southwest corner thereof;
thence North along said West line 374.4 feet;
thence North $68^{\circ}19'$ East 625.8 feet;
thence South 374.4 feet;
thence Southwesterly to the point of beginning, EXCEPT County roads.

Situate in the County of Skagit, State of Washington.



200910070065

Skagit County Auditor

10/7/2009 Page

2 of

5 2:23PM

EXHIBIT "A"

Legal Descriptions
Virginia Flaherty

PARCEL "A" (P35053)

The East ½ of the Southeast ¼ of the Southeast ¼ of Section 30, Township 35 North, Range 3 East, W.M.,

EXCEPT road;

AND EXCEPT the following described tract:

Beginning at a point on the South line of said Section 30, 165.1 feet West of the Southeast corner;
thence North 20°54' West 144.35 feet;
thence North 69°55' East 233.07 feet to the East line of said Section;
thence South 0°36'48" West along said East line 182.56 feet to the North line of the County road;
thence South 68°40' West along the North line of County Road 166.1 feet;
thence North 20°54' West 30.06 feet to the point of beginning.

ALSO EXCEPT that portion lying South and West of the following described line:

Beginning at the Southeast corner of said Section 30, as said point is shown on that certain Record of Survey recorded in Book 6 of Surveys, at pages 75 and 76, under Auditor's File No. 8505090031, records of Skagit County, Washington;
thence North 89°40'20" West along the South line thereof, a distance of 165.10 feet to the Southwest corner of that certain tract of land conveyed to Mark R. Olson and Carrie A. Olson, husband and wife, by instrument dated July 30, 1991, and recorded under Auditor's File No. 9108020039, records of said County and State, said point being the true point of beginning of said described line;
thence North 20°34'20" West along the Westerly line of said Olson tract, a distance of 144.35 feet to its Northwest corner;
thence South 83°34'01" West, a distance of 452.35 feet to a point on the West line of said East ½ of the Southeast ¼ of the Southeast ¼ of Section 30; said point lying North 0°40'34" East, a distance of 81.60 feet from the Southwest corner thereof, said point being the end of said described line.

Situate in the County of Skagit, State of Washington.



200910070065
Skagit County Auditor

10/7/2009 Page

3 of

5 2:23PM

EXHIBIT "A"

Legal Descriptions
Virginia Flaherty

PARCEL "C": (P71180)

Lot 22, "PLAT OF BAY VIEW," McKenna and Elliott's Second Addition, as per plat recorded in Volume 3 of Plats, page 19, records of Skagit County, Washington.

Situate in the County of Skagit, State of Washington.



200910070065

Skagit County Auditor

10/7/2009 Page

4 of

5 2:23PM

Reclassification Option

You may apply to have the land reclassified into one of the other current use classifications under Chapter 84.34 RCW or forest land designation under Chapter 84.33 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax is due until the application is denied, or, if approved, the property is later removed from classification under Chapter 84.34 RCW in accordance with RCW 84.34.108.

Appeal Rights

The property owner or person responsible for the payment of taxes may appeal the assessor's **removal** of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The petition must be filed with the board on or before July 1 of the year of the determination, or within thirty days after the date the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located. County contact information can be found at the following website:

<http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx>

Additional Tax, Interest and Penalty upon Removal

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 true and fair 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(6)(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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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. The date of death shown on a death certificate is the date used; or
 - l) The discovery that the land was classified in error through no fault of the owner.

