



201008050030
Skagit County Auditor

When recorded return to:

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

SKAGIT County

Grantor or County: Skagit

Grantee or Property Owner: Barbara A Thompson

Mailing address: PO BOX 722

<u>Concrete</u>	<u>WA</u>	<u>98237</u>
City	State	Zip

Legal description: Ptns of 22-35-07/14-35-07/15-36-07/23-35-07 see attached for full legal

P42683,P43126,P43127,P43130,P43153,P43154,P43155

Assessor's parcel/account number: P42596,P119113,P42597,P42598,P42599,P42630,P42641,P42642

Reference numbers of documents assigned or released: CU VIO #16-2010

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) Sale to Seattle City Light/no compensating taxes owing

Gene Steen
County Assessor or Deputy

5 Aug 10
Date

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

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 will 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; 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 could 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 when the removal is not subject to the additional tax, interest, and penalty, as provided in 4 (below).
4. The additional tax, interest, and penalty specified in 1, 2, and 3 (above) **will not** be imposed if removal from 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 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 and agricultural 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 designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on the death certificate is the date used; or
 - l) The discovery that the land was classified in error through no fault of the owner.



POOR ORIGINAL

DESCRIPTION:

EXHIBIT A

PARCEL "A":

Government Lots 5 and 6 of Section 14, Township 35 North, Range 7 East, W.M.,

EXCEPT that portion thereof conveyed to Puget Sound & Cascade Railway Company, a corporation, by deeds recorded May 12, 1922, under Auditor's File Nos. 156295 and 156297 in Volume 125 of Deeds, pages 576 and 582, respectively, (subsequently conveyed to Skagit County for highway purposes by deed recorded December 16, 1955, under Auditor's File No. 496313);

AND EXCEPT the following described tracts:

1.) Beginning at the Southeast corner of those premises conveyed to Catherine Jane Pulsipher by deed dated March 16, 1929, filed April 16, 1935, under Auditor's File No. 269000, and recorded in Volume 167 of Deeds at page 171; thence North $81^{\circ}30'$ East 107 feet; thence North 270 feet to the Southerly line of the County Road; thence Westerly along said Southerly line 100 feet to the East boundary of said Pulsipher premises; thence South along said East boundary line to the point of beginning.

2.) Beginning at the most Northerly corner of said premises as thus conveyed to Leslie G. Savage by deed recorded July 7, 1908 under Auditor's File No. 68314 in Volume 73 of Deeds, page 494; thence South 20° East to the Southerly line of a road near the Northerly end of said Government Lot 6, which road is known as the G. L. Savage Road; thence Westerly along the Southerly line of said road 138 feet to the true point of beginning; thence Easterly along the Southerly line of said road 138 feet; thence South 20° East 120 feet; thence West in a straight line to a point which lies due South from the true point of beginning; thence North in a straight line to the true point of beginning.

3.) Beginning at the Southwest corner of said Government Lot 5; thence East, along the South boundary of said Government Lot 660 feet; thence North parallel with the West boundary of said Government Lot 5, a distance of 1,118 feet to the true point of beginning; thence West 85 feet; thence North 35° West 385 feet to the Southerly bank of the Skagit River; thence East along said Southerly bank 150 feet; thence South 415 feet to the true point of beginning.

4.) That portion of Government Lot 5 lying within existing fence lines as conveyed to Nadine M. Hunter et al by deed recorded July 8, 1982, under Auditor's File No. 8207080038, records of Skagit County, Washington.

Situate in the County of Skagit, State of Washington.

PARCEL "B":

Government Lot 4 of Section 15, Township 35 North, Range 7 East, W.M.,

EXCEPT roads.

Situate in the County of Skagit, State of Washington.



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POOR ORIGINAL

DESCRIPTION CONTINUED: **EXHIBIT A (page two)**

PARCEL "C":

That portion of Government Lot 1 and of the Southeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 22, Township 35 North, Range 7 East, W.M., lying Easterly of the Creek.

EXCEPT roads:

EXCEPT that portion deeded to the Puget Sound and Cascade Railway Company, a corporation, by deed dated October 18, 1921, filed November 12, 1922, under Auditor's File No. 155296 and recorded in Volume 125 of Deeds at page 577, (subsequently conveyed to Skagit County for road purposes by deed recorded December 12, 1953, under Auditor's File No. 496313);

AND EXCEPT those portions of said premises described as follows:

- 1.) Beginning at a point on the South bank of the Skagit River as the same existed on May 20, 1916, which point is South $57^{\circ}15'$ West 1,387.6 feet distant from the Northeast corner of said Section; thence South $37^{\circ}27'$ East 238 feet to an alder tree, 24 inches, more or less, in diameter, as thus designated in deed to W. A. McLean, et ux, dated May 20, 1916, filed October 13, 1916, under Auditor's File No. 155516, and recorded in Volume 105 of Deeds at page 87; thence East 173 feet; thence South 369.7 feet; thence South $80^{\circ}20'$ West 200.5 feet; thence North $38^{\circ}46'$ West 510 feet, more or less, to the South Bank of Skagit River; thence Northeasterly along said River Bank 277 feet, more or less, to the point of beginning.
- 2.) That part of said Government Lot 1 and the Southeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ embraced within the boundaries of those lands conveyed to J. W. Johnson by deed dated July 14, 1911 and recorded August 24, 1911 under Auditor's File No. 86241 in Volume 86 of Deeds, page 38, records of Skagit County, Washington.
- 3.) That portion thereof, if any, lying within those certain accreted lands quieted in Lawrence Oseran and Grace Oseran, husband and wife, by Skagit County Superior Court Cause No. 36149.

Situate in the County of Skagit, State of Washington.

PARCEL "D":

The Northwest $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 23, Township 35 North, Range 7 East, W.M.,

EXCEPT roads;

AND EXCEPT those portions of said premises conveyed to Puget Sound and Cascade Railway Company, a corporation, by deeds dated August 11, 1921, and October 18, 1921, filed on May 12, 1922 under Auditor's File Nos. 156295 and 156296, and recorded in Volume 125 of Deeds at pages 576 and 577, respectively, (subsequently conveyed to Skagit County for road purposes by deed recorded December 12, 1953, under Auditor's File No. 496313).

Situate in the County of Skagit, State of Washington.



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