



201107250103
Skagit County Auditor

7/25/2011 Page 1 of 4 2:39PM

When recorded return to:

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

SKAGIT County

Grantor or County: Skagit County Assessor

Grantee or Property Owner: Henry Van Pelt Trust

Mailing address: 17397 Bennett Rd

<u>Mount Vernon</u>	<u>WA</u>	<u>98273</u>
City	State	Zip

Legal description: Ptn of SEC 3, TWP 34 N, RGE 3 E W.M.
Ptn of SEC 2, TWP 34N, RGE 3 E W.M.
See attached for complete legals

Assessor's parcel/account number: P21088/P103458/P21033/P21034/P21035/P21036

Reference numbers of documents assigned or released: CU VIO # 013-2011

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 in lieu of condemnation to exempt agency

[Signature]
County Assessor or Deputy

22 Jul 2011
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.

REV 64 0023e (w) (11/1/10)



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PARCEL "A"

The East ½ of the Southeast ¼ of Section 3, Township 34 North, Range 3 East, W.M., lying North of Ovenell Road, EXCEPT the following described tracts:

That portion of the East ½ of the Southeast ¼ of Section 3, Township 34 North, Range 3 East, W.M., described as follows:

Beginning at the intersection of the West line of said subdivision with the North line of that certain 30 foot strip of land described in deed recorded May 4, 1944, under Auditor's File No. 371228, known as the Ovenell Road;

thence North along the West line of said subdivision 243 feet;

thence East at right angles a distance of 360 feet;

thence South parallel with the West line of said subdivision, a distance of 243 feet, more or less, to the North line of said Ovenell Road;

thence West along said North line 360 feet, more or less, to the point of beginning,

AND ALSO EXCEPT that portion of the East ¼ of the Southeast ¼ of Section 3, Township 34 North, Range 3 East, W.M., described as follows:

Beginning at the intersection of the West line of said subdivision with the North line of that certain 30 foot strip of land described in deed recorded May 4, 1944, under Auditor's File No. 371228, known as the Ovenell Road;

thence North along the West line of said subdivision 243 feet to the true point of beginning;

thence East at right angles a distance of 360 feet;

thence North parallel with the West line of said subdivision, a distance of 363 feet;

thence West at right angles 360 feet to the West line of said subdivision;

thence South along said West line 363 feet to the true point of beginning,

AND ALSO EXCEPT that portion of the Northeast ¼ of the Southeast ¼ of Section 3, Township 34 North, Range 3 East, W.M., described as follows:

Beginning at the Northeast corner of said Section 3 as shown on Skagit Regional Airport Binding Site Plan, Phase 2, Division 1, as approved January 22, 2002, and recorded January 22, 2002, under Skagit County Auditor's File No. 200201220163;

thence South 0°18'24" West along the East line of said Section, (called South 0°16'51" West on said Skagit County Short Plat No. 96-012), 2725.88 feet to the East ¼ corner of said Section (also being the Southeast corner of said Lot 4, Skagit County Short Plat No. 96-012);

thence North 88°19'14" West, along the East-West centerline of said Section, 747.19 feet to a point on the Southeasterly line of the Southeast Runway Protection Zone for Runway 10/28 and being the true point of beginning;



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Description Continued:

thence continue North 88°19'14" West along said East-West centerline 570.34 feet, more or less, to the Northwest corner of said Northeast ¼ of the Southeast ¼;
thence South 0°14'21" West along the West line of said subdivision 760.22 feet, more or less, to the Northeast angle point of Tract "B", said Skagit Regional Airport Binding Site Plan, also being a point on said Southeasterly line of the Runway Protection Zone at a point bearing South 37°38'02" West from the true point of beginning;
thence North 37°38'02" East along said Southeasterly line 938.84 feet, more or less, to the true point of beginning.

PARCEL "B":

The West ½ of the Southwest ¼ of Section 2, Township 34 North, Range 3 East, W.M., lying North of Ovenell Road,

EXCEPT any portion thereof lying within those parcels described, and delineated as "legal description(s) A, B and C" of that Survey filed in Volume 17 of Surveys, pages 114 and 115, recorded September 14, 1995, under Auditor's File No. 9509140099, records of Skagit County, Washington.

TOGETHER WITH AND SUBJECT TO EASEMENTS AND COVENANTS OF RECORD.

All situate in County of Skagit, State of Washington.



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