When recorded return to: 2014.03110032 Skagit County Juditor \$7 3/11/2014 Page 1 of 512:08 \$1,11/2014 Page Notice of Removal of Current Use Classification and Additional Tax Calculations Chapter 84.34 RCW SKAGIT County Grantee or Property Owner: Thomas C & Shelifey W Nelson Mailing Address: 1333 Rector RD Mount Vernon WA 98273 City State Zip Legal Description: PORTION OF NORTHEAST 1/A OF SECTION 31, TOWNSHIP 35N, RANGE 3 E, W.M. SEE ATTACHED PARCEL A AND PARCEL B FOR LEGAL DESCRIPTION Assessor's Parcel/Account Number: P113131 AND P111648 Reference Numbers of Documents Assigned or Released: C/U F&A VIO#02-2014; AF#815402 You are hereby notified that the current use classification for the above described property which has been classified as:	La seconda de					A FRANK (MALLINAN)
Skagit County Auditor \$7 3/11/2014 Page 1 of \$12:08 Notice of Removal of Current Use Classification and Additional Tax Calculations Chapter 84.34 RCW Skagit County Skagit County County Grantee or Properly Owner: Thomas C & Shelley W Nelson Mailing Address: 1393 Rector RD Mailing Address: 1393 Rector RD WA 98273 City State Zip Legal Description: PORTION OF NORTHEAST 1/4 OF SECTION 31, TOWNSHIP 35N, RANCE 3 E, W.M. SEE ATTACHED PARCEL A AND PARCEL B FOR LEGAL DESCRIPTION Assessor's Parcel/Account Number: P113131 AND P111548 Reference Numbers of Documents Assigned or Released: C/U FAA VIO#02-2014; AF#815402 You are hereby notified that the current use classification for the above described property which has been classified as: Change in use/no longer qualifies Open Space Land Timber Land Farm and Agricultural Land Is being removed for the following reason: Other (specific reason) OWNER'S SIGNED REQUEST FOR BLA TRANSACTION Stermoval subject to additional tax, interest, and penalty? Is removal subject to additional tax, interest, and penalty? Yes No I' Calculate amount in #10, calculation of tax for r						
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\$127,300,00 \$1,27,500,00 2 8,795 \$1,27,191 71 \$796,556 \$107,900,00 \$107,500,00 22 9,556 \$1,027,24 83 \$852,61 \$107,900,00 \$107,500,00 22 9,556 \$1,027,24 83 \$852,61 \$ \$107,900,00 \$107,500,00 22 9,556 \$1,027,24 83 \$\$852,61 \$ \$107,900,00 \$107,500,00 22 9,556 \$\$1,027,24 83 \$\$852,61 \$ \$100,00 \$\$107,500,00 22 \$\$107,500 \$\$2,000 \$		\$127,900.00	\$400.00	\$127,500.		8.719		\$655.85	\$1,767,46
\$107.900.00 \$107.500.00 2107.500.00 2107.24 83 \$352.61 \$352.61 \$107.900.00 \$107.500.00 2 2352.15, 2352.15, \$ \$1,288.44 Penalty Penalty 20.00% 14,112.92 \$1,288.44 1,288.44 20.00% 14,112.92 \$1,760.77 Total Prior Year Taxes Due: 15,401.36 \$0.00 Total Due: 15,401.36 Total Due: 15,401.36		\$127,900.00	\$400.00	\$127,500.		8.799		\$796.56	\$1,918,47
Penalty:Penalty:2352.15,1,283.4420.00%20.00%1,283.44Total Prior Year Taxes Due:14,112.9211,760.77Total Additional Taxes & Interest:15,401.36RECORDING FEE:\$0.00Total Due:15,401.36		\$107,900.00	\$400.00	\$107,500.		9.556		\$852.61	\$1,879,85
Penałty: Penałty: Penałty Percent: 1,288.44 11,760.77 11,760.77 11,760.77 11,760.77 11,760.77 11,760.77 11,760.77 11,760.77 11,760.77 11,760.77 11,760.77 11,760.77	Total	and a second second Second second second Second second second Second second second Second second second Second second second Second second							\$11,760.77
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1,288.44 Total Prior Year Taxes Due: 11,760.77 Total Additional Taxes & Interest: RECORDING FEE: Total Due:		an a				Penalty F	Jercent:	20.00%	
11,760.77 Total Additional Taxes & Interest: RECORDING FEE: Total Due:	Current Year Taxes Du					Total Pric	or Year Taxes Due:	14,112.92	
	Prior Year Taxes Due:	11,760.77				Total Add	ditional Taxes & Interest:	15,401.36	
						RECORD	ING FEE:	\$0.00	
	and a second					Total Due	ä	15,401.36	

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t: 3,340.62 \$76.00	Total Due:					
	RECORDING FEE:					
	Total Additional Taxes & Interest:				2,581.50	Prior Year Taxes Due:
3,097.80	Total Prior Year Taxes Due:				ie: 242.82	Current Year Taxes Due:
20.00%	Penalty Percent:					
516.30	Penalty:					
						Total
\$231,59	9.556 \$279.03 83	9.6	\$29,200.00 22	\$500.00	\$29,700.00	7 2006 - 2007
\$182,43	8,799 \$256,94 71	8	\$29,200.00 22	\$500.00	\$29,700.00	6 2007 - 2008
\$150.20	8.719 \$254,58 59	8.	\$29,200.00 22	\$500.00	\$29,700.00	5 2008 - 2009
\$127,63	9.300 \$271,55 47	9.	\$29,200.00 22	\$500.00	\$29,700,00	4 2009 - 2010
\$74.33	161 \$212,36 35	10.161	\$20,900.00	\$500.00	\$21,400.00	3 2010 - 2011
* \$50.39	\$219,10 23	22 11.122	\$19,700.00	\$500.00	\$20,200.00	2 2011 - 2012
\$26.89	\$244,48 11	12.410	\$19,700.00 22	\$500.00	\$20,200.00	1 2012 - 2013
Interest Due	the Additional Int 1%/Mo Taxes Due from 4/30	Tax Area ID	Value Tax Difference Area	Current Use Value	Market Value	Year Tax Year
						Prior Tax Years
\$242.82		and the second secon		-		Total
\$0.00 \$196.92	anter and	\$202.95	12.389 0.810959	\$600.00	\$20,200.00	Remainder of Year
\$0.00	\$1:41 \$45.90	\$47.31	12,389 0.189041	\$6,00.00	\$20,200.00	Current Tax Year
Interest Due Tax & Interest	Current Use Additional Taxes Due Taxes Due	Market Cu Taxes Due	Levy Rate Proration Factor	Current Use Le Value	Market Value	Year
						Current Tax Year
						Non-Senior
	Acres Removed: 3.0600	·			March 10, 2014	Change In Use Date:
3/10/2014 5:30:41PM	eet	Space Loss Worksheet for Property 113131	Open Sp fo			SKAGIT
				. **		

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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. If an application for reclassification under 84.34 RCW was previously denied, a reapplication covering the same parcel of land, or a portion thereof, may not be submitted to the granting authority until 365 days have elapsed from the date the initial application for reclassification for reclassification for reclassification for reclassification for reclassification.

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)(f) (farm and agricultural home site 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

I) The discovery that the land was classified in error through no fault of the owner.

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Parcel A

LOT 24, PLAT OF MCKENNA and ELLIOTT THE SECOND ADDITION TO THE TOWN OF BAY VIEW, according to the plat thereof recorded in Volume 3 of Plats, Page 19, records of Skagit

EXCEPT the North 70 feet thereof;

Situated in Skagit County, Washington.

Parcel B

That portion of the Northwest Quarter of the Southwest Quarter of Section 29, Township 35 North, Range 3 East of the Willamette Meridian, lying North of Lot 24, PLAT OF MCKENNA and ELLIOTT THE SECOND ADDITION TO THE TOWN OF BAY VIEW, according to the plat thereof recorded in Volume 3 of Plats, Page 19, records of Skagit County, Washington AND West of the East Line of said tract;

TOGETHER WITH the North 70 feet of Lot 24, PLAT OF MCKENNA and ELLIOTT THE SECOND ADDITION TO THE TOWN OF BAY VIEW, according to the plat thereof recorded in Volume 3 of Plats, Page 19, records of Skagit County, Washington;

Situated in Skagit County, Washington.



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