



Skagit County Auditor
2/28/2018 Page

1 of 5 10:43AM \$78.00

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
Grantee or Property Owner: BOUSLOG INVESTMENTS LLC AND JBK INVESTMENTS LLC
Mailing Address: 11190 BAYVIEW EDISON ROAD
MOUNT VERNON WA 98273
City State Zip
Legal Description: SEE ATTACHED EXHIBITS 'A' AND 'B' F&A AF#791911
SECTIONS 2 AND 3, TOWNSHIP 34 NORTH, RANGE 3 EAST, W.M.
Assessor's Parcel/Account Number: P20983, P21031, P20979 AND PORTION OF P122078
Reference Numbers of Documents Assigned or Released: C/U F&A VIO#14-2018

You are hereby notified that the current use classification for the above described property which has been classified as:

- | | | |
|--|--------------------------------------|--|
| <input type="checkbox"/> Open Space Land | <input type="checkbox"/> Timber Land | <input checked="" type="checkbox"/> Farm and Agricultural Land |
|--|--------------------------------------|--|
- is being removed for the following reason:
- | | |
|---|---|
| <input type="checkbox"/> Owner's request | <input type="checkbox"/> Change in use/no longer qualifies |
| <input type="checkbox"/> Sale/transfer to government entity | <input type="checkbox"/> Notice of continuance not signed |
| <input type="checkbox"/> Classified in error | <input checked="" type="checkbox"/> Other (specific reason) _____ |

UNDER THREAT OF EMINENT DOMAIN

Is removal subject to additional tax, interest, and penalty? ☐ Yes ☒ No

If yes, go to page two and complete the rest of form. If no, complete questions 1-4 below.

1. Date of removal: 2/27/2018
2. Calculate amount due in #8 (recording fee) and #10 (calculation of tax for remainder of current year.)
3. Reason for exception (see page 4 for exceptions.)
4. Provide a brief explanation on why removal meets the exception listed in #3.

B - UNDER THREAT OF EMINENT DOMAIN

Ruffin Salen 2/27/2018
County Assessor or Deputy Date
(See next page for current use assessment additional tax statement.)

EXHIBIT A
(Legal Description)

PARCEL A

P20983

That portion of Government Lot 4, Section 2, Township 34 North, Range 3 East, W.M., lying Southerly of the State right-of-way, commonly known as Peterson Road, as conveyed to the State of Washington by Deed dated July 5, 1938 and recorded September 6, 1938 under Auditor's File No. 305470, records of Skagit County;

EXCEPT the East 30.00 feet thereof;

AND EXCEPT the following described tract:

BEGINNING at a point 330.00 feet East and 30.00 South of the Northwest corner of said Government Lot 4;
thence South 330.00 feet;
thence East 132.00 feet;
thence North 330.00 feet;
thence West 132.00 feet to the POINT OF BEGINNING;

AND ALSO EXCEPT that portion of said Government Lot 4, Section 2, Township 34 North, Range 3 East, W.M., being more particularly described as follows:

Commencing at the Northeast corner of Government Lot 3 (North 1/4 corner) of said Section 2, Township 34 North, Range 3 East, W.M.;
thence North $88^{\circ}15'23''$ West along the North line of said Government Lot 3 for a distance of 1,329.87 feet, more or less, to the Northwest corner thereof (also being the Northeast corner of Government Lot 4 said Section 2, Township 34 North, Range 3 East, W.M.);
thence South $0^{\circ}22'46''$ West along the East line of said Government Lot 4 for a distance of 30.01 feet, more or less, to the Southerly right-of-way margin of said Peterson Road;
thence North $88^{\circ}15'23''$ West along said Southerly margin of Peterson Road for a distance of 60.02 feet, more or less, to a point on the West line of the East 60.00 feet of said Government Lot 4 and being the TRUE POINT OF BEGINNING;
thence continue North $88^{\circ}15'23''$ West along said Southerly right-of-way margin of Peterson Road for a distance of 250.07 feet;
thence South $1^{\circ}44'37''$ West for a distance of 237.50 feet;
thence South $88^{\circ}15'23''$ East parallel with the North line of said Government Lot 4 for a distance of 255.73 feet, more or less, to said West line of the East 60.00 of Government Lot 4 at a point bearing South $0^{\circ}22'46''$ West from the TRUE POINT OF BEGINNING;
thence North $0^{\circ}22'46''$ East along said West line of the East 60.00 feet for a distance of 237.57 feet, more or less, to the TRUE POINT OF BEGINNING.

P21031

The North 1/2 of the Southwest 1/4 of the Northwest 1/4 of Section 2, Township 34 North, Range 3 East, W.M.;

EXCEPT the East 446.00 feet of the South 264.00 feet thereof;

AND ALSO EXCEPT the East 30.00 feet of the North 407.55 feet thereof.

ALL OF THE ABOVE PARCELS BEING SUBJECT TO and TOGETHER WITH easements, reservations, restrictions, covenants, liens, leases, court causes and other instruments of record.

All being situate in the County of Skagit, State of Washington.

P122078

(southerly 8.77 acres)

Lot 2H of Bay Ridge Business Park Binding Site Plan, BSP No. PL-03-0706, approved June 8, 2004, and recorded July 9, 2004, under Auditor's File No. 200407090108, records of Skagit County, Washington; being a portion of the East Half of the Northeast Quarter of Section 3, Township 34 North, Range 3 East of the Willamette Meridian;

EXCEPT that portion of Lot 2H, 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 Auditor's File No. 200201220163, records of Skagit County, Washington;

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), 2,725.88 feet to the East Quarter 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, more or less, to a point on the Southeasterly line of the Southeast Runway Protection Zone for Runway 10/28 and being the true point of beginning;

Thence continue North 88°19'14" West along said East-West centerline 570.34 feet, more or less, to the Southwest corner of said Southeast Quarter of the Northeast Quarter; Thence North 0°13'06" East along the West line of said subdivision, 1,159.60 feet, more or less, to the Northeasterly line of said Runway Protection Zone;

Thence South 60°53'48" East along said Northeasterly line, 1,179.29 feet, more or less, to an angle point in said Runway Protection Zone at a point bearing North 37°38'02" East from the true point of beginning;

Thence South 37°38'02" West along said Southeasterly line of the Runway Protection Zone, 761.08 feet, more or less, to the true point of beginning.

Situated in Skagit County, Washington.

PARCEL B

P20979

That portion of Government Lot 3 in Section 2, Township 34 North, Range 3 East of W.M. lying Southerly of the State Road right-of-way commonly known as Peterson Road as conveyed to the State of Washington by deed dated July 5, 1938 under Auditor's File No. 305470, records of Skagit County, EXCEPT that portion thereof lying within the East 1,000 feet of the North 778 feet of said Government Lot 3, AND EXCEPT the East 16 feet of the remainder.

TOGETHER WITH AND SUBJECT TO easements and restrictions of record.

Situated in Skagit County, Washington.
Tax Parcel 1340302-0-010-0003 (P20979)
Open Space - 32 Acres

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, interest, or penalty are 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 was received. WAC 458-30-215(8)

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, wildfire, 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 for the purpose enumerated in those sections (RCW 84.34.108(5)(f));
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f)(homesite);
 - 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.