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09/21/2023 01:06 PM Pages: 1 of 3 Fees: \$205.50  
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 COUNTY

Grantee or Property Owner: SKAGIT LAND TRUST

Mailing Address: PO BOX 1017

MOUNT VERNON WA 98273  
City State Zip

Legal Description: SEE ATTACHED EXHIBIT 'A' - BEING A PORTION OF SECTION 36,  
TOWNSHIP 36 NORTH, RANGE 2 EAST, W.M.

Assessor's Parcel/Account Number: P47452 P47454 CU F&A AF#794116 AND AF#751170

Reference Numbers of Documents Assigned or Released: CU F&A VIO#18-2023

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       Change in use/no longer qualifies  
 Sale/transfer to government entity       Notice of continuance not signed  
 Classified in error       Other (specific reason) \_\_\_\_\_

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: 9/21/2023

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.) F

4. Provide a brief explanation on why removal meets the exception listed in #3.

F - SALE TO GOVERNMENT ENTITY

Kevin Seber 9/21/2023  
County Assessor or Deputy Date

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

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(6)(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.

**EXHIBIT A****PARCEL A:**

That portion of Government Lots 5, 6, 7 and 8; the Northeast Quarter (NE ) of the Southwest Quarter (SW ); and the Southwest Quarter (SW ) of the Southeast Quarter (SE ); all in Section 36, Township 36 North, Range 2 East, W.M., described as follows:

Beginning at a point on the East line of said Government Lot 7, which point bears N 1°35'00" W, a distance of 1051.16 feet from the South Quarter (S ) corner of said Section 36;  
thence S 89°23'00" W a distance of 1003.20 feet to a point on the Government Meander line along the West side of said Section 36;  
thence along said Government Meander Line on the following courses and distances:  
N 21°25'57" W, a distance of 92.45 feet;  
N 63°10'57" W, a distance of 354.19 feet;  
N 2°40'57" W, a distance of 154.56 feet;  
N 43°40'57" W, a distance of 12.63 feet to a point on the Southwesterly extension of the centerline to an existing drainage ditch;  
thence N 74°27'18" E, departing from said Government Meander Line, along said drainage ditch centerline and the Southwesterly and Northeasterly extensions thereof, a distance of 2201.37 feet to a point on the Government Meander Line along the East side of said Section 36;  
thence along said Government Meander Line on the following courses and distances:  
S 49°23'33" E, a distance of 856.13 feet;  
S 46°23'33" E, a distance of 596.75 feet to a point that bears N 89°23'00" E, a distance of 1834.04 feet from the point of beginning;  
thence S 89°23'00" W, a distance of 1834.04 feet to the point of beginning.

EXCEPT therefrom the County Road which runs through said Government Lot 6 and the Southwest Quarter (SW ) of the Southeast Quarter (SE ) of said Section 36.

ALSO EXCEPT dike and ditch rights of way.

Situate in the County of Skagit, State of Washington.

**PARCEL B:**

That portion of the South 1,051.16 feet of Government Lots 7 and 8 and the South 1,051.16 feet of the Southwest 1/4 of the Southeast 1/4 of Section 36, Township 36 North, Range 2 East, W.M.,

EXCEPT the South 230 feet of that portion of the South 1051.16 feet of Government Lot 8 and of the South 1051.16 feet of the Southwest 1/4 of the Southeast 1/4; all within Section 36, Township 36 North, Range 2 East of the W.M., lying easterly of the County Road and Westerly of the Easterly toe of the existing dike, and containing 1.1 acre, more or less;

AND EXCEPT that portion thereof, if any, lying within those premises awarded to Muriel Squires Neely and Floyd G. Squires, Jr. as described on Exhibit "B" of an "Order Approving Final Account and Decree of Distribution" entered January 8, 1962 in Skagit County Probate Cause No. 11309 for the Estate of James T. Squires, Sr.; and

FURTHER EXCEPT the as-built and existing right-of-way of Skagit County for the Samish Island Road; the origins of said right-of-way include an Agreement recorded February 15, 1932 as Auditor's File No. 248758 in Volume 159 of Deeds, page 221, records of Skagit County, Washington, and said origins include a declaration of "intention to establish and reestablish" as County Roads contained in Skagit County Commissioner's Resolution No. 03673 passed August 3, 1964 and executed August 25, 1964.