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# NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND ADDITIONAL TAX CALCULATIONS Chapter 84.34 RCW SKAGIT COUNTY

Grantor(s): Skagit County Assessor's Office Grantee(s): Bouslog Investments LLC Legal Description: Ptn Lt 1 S/P#96-012 in Sec. 3, Twp, 34, Rge. 3 as described on page 2 O/S#188 AF#791911 1975 Assessor's Property Tax Parcel or Account Number: P118291 Reference Numbers of Documents Assigned or Released: C/U Vio#54-2001 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 To county for road in proposed plat. (state specific reason)

August 24, 2001

LEGAL DESCRIPTION: Preston Place

That portion of Lot 1 of Skagit County Short Plat No. 96-012 as approved October 2, 1996 and recorded October 11, 1996 as Auditor's File No. 9610110054, in Volume 12 of Short Plats, pages 155 and 156, records of Skagit County, Washington, being in a portion of the East half of the Northeast quarter of Section 3, Township 34 North, Range 3 East, W.M. described as follows:

Commencing at the Southeast corner of Lot 1 of said Short Plat; thence North 0° 11' 39" East, along the East line of said Lot 1, a distance of 302.50 feet to the TRUE POINT OF BEGINNING and the beginning of a curve to the left having a radius of 25.00 feet; thence Northwesterly, along the arc of said curve to the left, through a central angle of 90°00'00", an arc distance of 39.27 feet; thence North 89° 48' 21" West, 346.90 feet to the beginning of a curve to the left having a radius of 25.00 feet; thence Westerly, along the arc of said curve to the right having a radius of 55.00 feet; thence Northerly, along the arc of said curve to the right, through a central angle of 273°08'06", an arc distance of 262.19 feet to the beginning of a curve to the left having a radius of 25.00 feet; thence Easterly, along the arc of said curve to the left, through a central angle of 46° 34' 03", an arc distance of 20.32 feet; thence South 89° 48' 21" East, 346.90 feet to the beginning of a curve to the left having a radius of 25.00 feet; thence Northeasterly, along the arc of said curve to the left through a central angle of 90° 00' 00", an arc distance of 39.27 feet to a point on said East line of Lot 1; thence South 0° 11' 39" West, along said East line, 110.00 feet to the TRUE POINT OF BEGINNING.

LEGAL DESCRIPTION: Bay Ridge Drive

## PARCEL 'A'

Those portions of Lots 1 of Skagit County Short Plat No. 96-012 as approved October 2, 1996 and recorded October 11, 1996 as Auditor's File No. 9610110054, in Volume 12 of Short Plats, pages 155 and 156, records of Skagit County, Washington, being in a portion of the East half of the Northeast quarter of Section 3, Township 34 North, Range 3 East, W.M. described as follows:

Commencing at the Southeast corner of Lot 1 of said Short Plat; thence North 0° 11' 39" East, along the East line of said Lot 1, a distance of 84.25 feet to the TRUE POINT OF BEGINNING; thence continuing North 0° 11' 39" East, along said East line of Lot 1 and the West line of said Lot 2, a distance of 560.21 feet to the beginning of a curve to the left having a radius of 40.00 feet; thence Northwesterly along the arc of said curve to the left through a central angle of 88° 31' 53", an arc distance of 61.81 feet to the point on the South margin of Peterson Road; thence South 88° 20' 14" East, along said South margin, 140.05 feet to the beginning of a non-tangent curve to the left having a radius point which bears South 1° 39' 46" West, 40.00 feet; thence Southwesterly along the arc of said curve to the left through a central angle of 91° 28' 07", an arc distance of 63.86 feet; thence South 0° 11' 39" West, parallel with and 60.00 feet East of said West line of Lot 2, a distance of 556.62 feet to an angle point in the South line of said Lot 2; thence North 89° 48' 21" West, along said South line 60.00 feet to the TRUE POINT OF BEGINNING.

#### PENALTY AND APPEAL

The property owner may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The appeal must be filed within 30 calendar days following the date this notice is mailed.

Upon removal of classification from this property, an additional tax shall 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 fair market value for the seven tax years preceding removal in addition to the portion of the tax year when the removal takes place; 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 would had 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 where the additional tax is not applied as provided in 4 (below).
- 4. The additional tax specified in 1 and 2 (above) shall not be imposed if removal of 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 organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(5)(f).
  - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm 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 fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

County Assessor or Deputy

9/19/01

Date

REV 64 0023-2 (1/03/00)

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# REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To: Bouslog Investments, LLC 11190 Bayview Edison Rd Mt. Vernon, Wa. 98273

ACCOUNT NUMBER:	P118291
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	54-2001
DATE OF REMOVAL:	9-19-01
DATE SENT TO TREASURER:	9-20-01
DATE SENT TO OWNER:	9-20-01
YOU ARE HEARBY NOTIFIED THE	
ABOVE DESCRIBED PROPERTY	
HAS BEEN REMOVED FROM:	Farm and Agriculture
THE REASON FOR REMOVAL IS:	No Longer Qualifies.

### **OPEN SPACE VIOLATION CALCULATION**

Levy Code	1195		Violation D	ate	Sep-01				
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax		Current Use Tax	Tax Difference	Interest	Totals
1	2001	13.5609	49,000	\$664.48	100	\$1.36	\$663.13	5%	\$696.29
2	2000	13.8344	49,000	\$677.89	100	\$1.38	\$676.50	17%	\$791.51
3	1999	13.8658	49,000	\$679.42	100	\$1.39	\$678.04	29%	\$874.67
4	1998	13.5248	49,000	\$662.72	100	\$1.35	\$661.36	41%	\$932.52
5	1997	14,4510	6,700	\$96.82	100	\$1.45	\$95.38	53%	\$145.93
6	1996	13.6219	2,600	\$35.42	100	\$1.36	\$34.05	65%	\$56.18
7	1995	14.1122	2,600	\$36.69	100	\$1.41	\$35.28	77%	\$62.45
		***************************************						Subtotal 20% Penalty Total	\$3,559.55 \$572.65
					N. Samuel	en e		Tax Due	\$4,132.20

THESE TAXES ARE DUE AND PAYABLE ON: October 22, 2001

DATE: 09/19/2001

SKAGIT COUNTY TREASURER P.O. BOX 518 MOUNT VERNON, WA 98273 (360) 336-9350

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