

When Recorded Return to:

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200310240087  
Skagit County Auditor

10/24/2003 Page 1 of 4 10:01AM

**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): Lon R. and Lynn M. Schofield

Legal Description:

Ptn. Parcel B Survey AF#200202060082 in Sec. 36, Twp. 36, Rge. 1

*See attached*

O/S#78 AF#824156 1976

Assessor's Property Tax Parcel or Account Number: P119031

Reference Numbers of Documents Assigned or Released: C/U Vio#61-2003

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 Contig. prop sold, remaining acreage does not qualify.  
(state specific reason)

**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)(e) (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;
  - 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 classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW continuously since 1993;
  - l) The sale or transfer of land 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 classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW, continuously since 1993, and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
  - m) The date of death shown on a death certificate is the date used.

\_\_\_\_\_  
County Assessor or Deputy

10/24/02  
Date

(See Next Page for Current Use Assessment Additional Tax Statement.)



P119031  
360136-3-003-1200

ACREAGE ACCOUNT, ACRES 3.43, O/S#78 AF#824156 1976. PARCEL B OF SURVEY RECORDED AF# 200202060082 AKA THAT PORTION OF THE SOUTH HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 36, TOWNSHIP 36 NORTH, RANGE 1 EAST, W.M., LYING WEST OF THE GUEMES ISLAND ROAD. TOGETHER WITH THE FOLLOWING DESCRIBED PARCEL: BEGINNING AT THE NORTHWEST CORNER OF SAID EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER; THENCE SOUTH 1 DEGREE 16' 06" WEST ALONG THE WEST LINE OF SAID EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER, A DISTANCE OF 140.00 FEET; THENCE SOUTH 66 DEGREES 39' 41" EAST A DISTANCE OF 359.95 FEET TO THE EAST LINE OF SAID EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER; THENCE NORTH 1 DEGREE 16' 35" EAST ALONG SAID EAST LINE OF THE EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER, A DISTANCE OF 274.65 FEET TO A POINT ON THE NORTH LINE OF SAID EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER; THENCE NORTH 88 DEGREES 37' 45" WEST ALONG THE NORTH LINE OF SAID EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER A DISTANCE OF 333.61 FEET TO THE POINT OF BEGINNING. AND EXCEPT THE FOLLOWING DESCRIBED PARCEL: COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 36; THENCE NORTH 1 DEGREE 16' 35" EAST ALONG THE NORTH-SOUTH CENTERLINE OF SAID SECTION 36 A DISTANCE OF 11.57 FEET TO THE WESTERLY RIGHT-OF-WAY MARGIN OF GUEMES ISLAND ROAD, BEING THE TRUE POINT OF BEGINNING; THENCE CONTINUING NORTH 1 DEGREE 16' 35" EAST ALONG SAID CENTERLINE OF SECTION 36, A DISTANCE OF 390.04 FEET; THENCE SOUTH 66 DEGREES 39' 41" EAST A DISTANCE OF 170.55 FEET, MORE OR LESS, TO THE WESTERLY RIGHT-OF-WAY MARGIN OF SAID GUEMES ISLAND ROAD; THENCE SOUTH 30 DEGREES 22' 46" WEST ALONG SAID RIGHT-OF-WAY MARGIN A DISTANCE OF 196.20 FEET TO THE BEGINNING OF A CURVE TO THE LEFT HAVING A RADIUS POINT BEARING SOUTH 59 DEGREES 37' 14" WEST AT A DISTANCE OF 680.00 FEET; THENCE SOUTHERLY ALONG SAID RIGHT-OF-WAY MARGIN AN ARC DISTANCE OF 167.17 FEET THROUGH A CENTRAL ANGLE OF 14 DEGREES 05' 09" TO THE TRUE POINT OF BEGINNING.



200310240087

Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: SCHOFIELD LON R  
SCHOFIELD LYNN M  
5284 W SHORE RD  
ANACORTES, WA 98221-9015

Account Number: 360136-3-003-1200 (P119031)

Levy Code: 1505

Legal Description: ACREAGE ACCOUNT, ACRES 3.43, O/S#78 AF#824156 1976. PARCEL  
B OF SURVEY RECORDED AF# 200202060082 AKA THAT PORTION OF  
THE SOUTH HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST

Violation Number: 65-2003

Date of Removal: 10/24/03 Date Notice sent to Owner: 10/27/03

Date Notice sent to Treasurer: 10/24/03

Auditor's File #: 824156

You are hereby notified that the above described property has been  
removed from.

The reason for the removal is: NO LONGER QUALIFIES.

Open Space Violation Calculation

Violation Date 10/2003							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
03	9.8988	20,300	500	19,800	\$196.00	6%	\$207.76
02	10.1961	11,870	400	11,470	\$116.95	18%	\$138.00
01	10.7965	11,800	400	11,400	\$123.08	30%	\$160.00
00	10.8321	11,800	400	11,400	\$123.49	42%	\$175.36
99	10.8429	11,800	400	11,400	\$123.61	54%	\$190.36
98	11.4422	21,500	400	21,100	\$241.43	66%	\$400.77
97	10.8233	21,500	400	21,100	\$228.37	78%	\$406.50
Subtotal							\$1,678.75
20% Penalty on						\$1,470.99	\$294.20
Total Tax Due							\$1,972.95

These taxes are due and payable on or before 11/28/03.  
This is also a lien date.

10/24/03

Skagit County Treasurer  
P.O. Box 518  
Mount Vernon, WA 98273  
336-9350



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