



200506130186

Skagit County Auditor

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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(s): Skagit County Assessors Office

Grantee(s): Cotton Revocable Living Trust

Legal Description:

Ptn of lots 5 and 6 of Madrona View to Similk Beach as described on attached. In Sec. 9, Twp. 34, Rge. 2.

O/S#8 AF#814569 1976

Assessor's Property Tax Parcel or Account Number: P69320

Reference Numbers of Documents Assigned or Released: C/U Vlo#31-2005

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

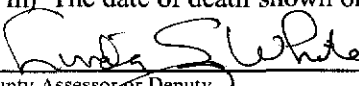
\_\_\_\_\_  
(state specific reason)

## 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

6/13/05  
Date

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



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Skagit County Auditor

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REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: COTTON REVOCABLE LIVING TRUST  
13632 SLICE ST  
ANACORTES, WA 98221

Account Number: 4003-002-006-0009 (P69320)

Levy Code: 1490

Legal Description: O/S#8 #814569 1976 MADRONA VIEW TO SIMILK BEACH LOTS 5 & 6  
BLOCK 2 EXCEPT FOR FOLLOWING DESCRIBED PORTION: THAT PORT  
ION OF LOT 5 BLOCK 2 OF SAME PLAT DESCRIBED AS FOLLOWS: CO

Violation Number: 31-2005

Date of Removal: 06/13/05 Date Notice sent to Owner: 06/14/05

Date Notice sent to Treasurer: 06/14/05

Auditor's File #: 814569

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

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Violation Date 06/2005							
Tx Yr	Levy Rate	Market Value	Current Use	Value A/V	Tax Difference	Int	Totals
05	10.9441	370,000	200	369,800	\$4,047.13	2%	\$4,128.07
04	10.8561	350,000	200	349,800	\$3,797.46	14%	\$4,329.10
03	10.8411	240,000	100	239,900	\$2,600.78	26%	\$3,276.98
02	11.3453	240,000	100	239,900	\$2,721.74	38%	\$3,756.00
01	11.9790	225,000	100	224,900	\$2,694.08	50%	\$4,041.12
00	11.8598	225,000	100	224,900	\$2,667.27	62%	\$4,320.98
99	11.8584	225,000	100	224,900	\$2,666.95	74%	\$4,640.49
Subtotal					\$21,195.41		\$28,492.74
20% Penalty on					\$24,364.67		\$4,872.93
Total Tax Due							\$33,365.67
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These taxes are due and payable on or before 07/19/05.  
This is also a lien date.

06/13/05

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



200506130186

Skagit County Auditor

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Property Description Summary  
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PROPERTY ID..... P69320  
XREF.ID..... 4003-002-006-0009

LEGAL DESCRIPTION... O/S#8 #814569 1976 MADRONA VIEW TO SIMILK BEACH LOTS 5 & 6  
BLOCK 2 EXCEPT FOR FOLLOWING DESCRIBED PORTION: THAT PORTION  
OF LOT 5 BLOCK 2 OF SAME PLAT DESCRIBED AS FOLLOWS:  
COMMENCING AT THE MOST NORTHERLY CORNER OF SAID LOT 5;  
THENCE SOUTHWESTERLY, ALONG THE NORTHWESTERLY LINE OF SAID  
LOT 5, 98 FEET TO THE TRUE POINT OF BEGINNING; THENCE  
CONTINUING SOUTHWESTERLY, ALONG SAID NORTHWESTERLY LINE, 44  
FEET; THENCE SOUTHEASTERLY, 34 FEET, MORE OR LESS, TO A  
POINT THAT IS 23 FEET DISTANT SOUTHEASTERLY, WHEN MEASURED  
AT RIGHT ANGLES TO SAID NORTHWESTERLY LINE, FOR THE POINT OF  
BEGINNING; THENCE NORTHWESTERLY, 23 FEET TO THE TRUE POINT  
OF BEGINNING.

SITUS ADDRESS.....

OWNER NAME..... COTTON REVOCABLE LIVIN  
G TRUST  
OWNER ADDR 2..... 13632 SLICE ST  
CITY, STATE ZIP.... ANACORTES WA 98221

1 records listed.



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