

10/23/2009 Page

1 of 27 12:04PM

COVER SHEET

RETURN TO:

Public Utility District No. 1 of Skagit County Post Office Box 1436 1415 Freeway Drive Mount Vernon WA 98273

DOCUMENT TITLE:

Resolution No. 2163-09

RE:

Marblemount LUD No. 28

Approve and Confirm Assessments and Final Assessment Roll

LEGAL

DESCRIPTION:

P45124

Section 12, Township 35 North, Range 10 East, W.M.

See attached "Final Assessment Roll" (pages 1-14) attached to Resolution 2163-09, for complete list of individual parcel numbers

within boundary.

RESOLUTION NO. 2163-09

A RESOLUTION OF THE COMMISSION OF PUBLIC UTILITY DISTRICT NO. 1 OF SKAGIT COUNTY, WASHINGTON, RELATING TO LOCAL UTILITY DISTRICT NO. 28; ENTERING FINDINGS AND CONCLUSIONS, OVERRULING PROTESTS, APPROVING AND CONFIRMING THE ASSESSMENTS AND ASSESSMENT ROLL OF LOCAL UTILITY DISTRICT NO. 28 FOR THE ACQUISITION, CONSTRUCTION AND INSTALLATION OF A WATER SYSTEM IN THE MARBLEMOUNT AREA OF THE DISTRICT, AS PROVIDED BY RESOLUTION NO. 1948-01; AND, LEVYING AND ASSESSING THE COST AND EXPENSE THEREOF AGAINST THE SEVERAL LOTS, TRACTS, PARCELS OF LAND AND OTHER PROPERTY AS SHOWN ON THE ASSESSMENT ROLL.

WHEREAS, the assessment roll levying the special assessments against the property located in Local Utility District No. 28 (the "LUD") in Public Utility District No. 1 of Skagit County, Washington (the "District"), has been filed with the Secretary of the Commission of the District as provided by law; and

WHEREAS, notice of the time and place of hearing thereon and making objections and protests to the roll was published at and for the time and in the manner provided by law fixing the time and place of hearing thereon, and further notice thereof was mailed by the Secretary of the Commission of the District to each property owner shown on the roll; and

WHEREAS, at the time and place fixed and designated in the notice the hearing was held, all written protests received by mail or by personal delivery at the office of the District were considered and all persons appearing at the hearing who wished to be heard were heard; and

WHEREAS, the Commission of the District, sitting and acting as a Board of Equalization considered the roll and the special benefits to be received by each lot, parcel and tract of land shown upon such roll, including the increase and enhancement of the fair market value of each such parcel of land by reason of the improvement, and considered all such protests; NOW, THEREFORE,

BE IT RESOLVED BY THE COMMISSION OF PUBLIC UTILITY DISTRICT NO. 1 OF SKAGIT COUNTY, WASHINGTON, as follows:

- The Commission, being fully advised, enters the Findings of Fact, Section 1. Conclusions of Law set forth in Appendix A, attached to and by this reference made a part of this resolution.
- Except as set forth in Appendix A, all protests to final assessments in the Section 2. LUD should be and are overruled. The assessments and assessment roll of Local Utility District No. 28 which has been created and established for the purpose of the acquisition, construction and installation of a water system in the Marblemount area within the District, as ordered by Resolution No. 1948-01, shall be and the same are approved and confirmed in all things and respects in the total amount of \$285,563.
- Each of the lots, tracts, parcels of land and other property shown upon the Section 3. assessment roll, is determined and declared to be specially benefited by the improvement in at least the amount charged against the same, and the assessment appearing against the same is in proportion to the several assessments appearing upon the roll. There is levied and assessed against each lot, tract or parcel of land and other property appearing upon the roll the amount finally charged against the same thereon.
- The assessment roll as approved and confirmed shall be filed with the District Treasurer for collection and the District Treasurer is authorized and directed to publish and mail notice as required by law stating that the roll is in his hands for collection and that payment of any assessment thereon or any portion of such assessment can be made at any time within thirty days from date of first publication of such notice without penalty, interest or cost, and that thereafter the principal sum remaining unpaid may be paid in 20 equal annual

Skagit County Auditor

installments. The interest rate on the unpaid balance of an assessment is stated to be five percent (5%) per annum. The first installment of assessments on the assessment roll shall become due and payable during the thirty-day period succeeding the date one year after the date of first publication by the District Treasurer of notice that the assessment roll is in his hands for collection and annually thereafter each succeeding installment shall become due and payable in like manner.

If the whole or any portion of any assessment remains unpaid after the first thirty-day period, interest upon the whole unpaid sum shall be charged at the rate as determined above, and each year thereafter one of the installments together with interest due on the unpaid balance, shall be collected. Any installment not paid prior to expiration of the thirty-day period during which such installment is due and payable shall thereupon become delinquent. Each delinquent installment shall be subject, at the time of delinquency, to a charge of 12% penalty levied on both principal and interest due upon that installment, and all delinquent installments also shall be charged interest at the rate as determined above. The collection of such delinquent installments shall be enforced in the manner provided by law.

Assessments when collected shall be deposited into such fund of the District as the Commission may direct.

Section 5. The following conditions are found to be fair, equitable and lawful and are hereby adopted as requirements. Before a connection is made directly upon the improvements located within the boundary of Local Utility District No. 28, to serve a property not previously assessed, a charge in lieu of assessment shall be charged. The charge in lieu of assessment shall be in at least the amount that comparable property located within the local utility district was assessed. Before such a connection to those improvements, property located inside such local utility district also shall pay such source, supply, system, facilities use or other charges as the District may consider appropriate.

ADOPTED by the Commission of Public Utility District No. 1 of Skagit County, Washington, at a regular open public meeting thereof this 13th day of October, 2009.

PUBLIC UTILITY DISTRICT NO. 1 OF SKAGIT COUNTY, WASHINGTON

James Cook, President and Commissioner

Robbie Robertson, Vice President and Commissioner

Al Littlefield, Secretary and Commissioner

200910230064 Skagit County Auditor

10/23/2009 Page

3 of

27 12:04PM

CERTIFICATION

I, the undersigned, Secretary to the Commission of Public Utility District No. 1 of Skagit County, Washington, hereby certify as follows:

1. The attached copy of Resolution No. 2163-09 (the "Resolution") is a full, true and correct copy of a resolution duly passed at a regular meeting of the Commission of Public Utility District No. I held at the regular meeting place thereof on October 13, 2009, as that resolution appears on the minute book of the District and the Resolution is in full force; and

2. A quorum of the members of the Commission was present throughout the meeting and a majority of those members present voted in the proper manner for the passage of the Resolution.

IN WITNESS WHEREOF, I have hereunto set my hand this 13th day of October, 2009.

Al Littlefield, Secretary and Commissioner of the Commission of Public Utility District No. 1 of Skagit County, Washington

> 200910230064 Skagit County Auditor

10/23/2009 Page

4 of

27 12:04PM

APPENDIX A TO RESOLUTION NO. 2163-09

IN THE MATTER OF THE FINAL
ASSESSMENT ROLL – LOCAL UTILITY
DISTRICT NO. 28
(MARBLEMOUNT)

FINDINGS OF FACT AND CONCLUSIONS OF LAW

A hearing in the above-captioned matter was held on September 22, 2009 in Mount Vernon, Washington before the Commissioners of Public Utility District No. 1, Skagit County ("PUD"), sitting as a Board of Equalization ("Board").

Having considered the evidence and argument presented and being otherwise fully advised, the Board enters the following:

1. FINDINGS OF FACT

- 1.1 On August 4, 2009, at a regular open meeting, the Board set the date for the hearing on the final assessment roll for September 22, 2009, commencing at 6:30 p.m. local time at the PUD offices. Notices of assessment were mailed to state-owned property on August 19, 2009 (See RCW 79.44.040), and notice of assessment to other property owners within Local Utility District No. 28 ("LUD" or "LUD 28") were dated and mailed August 24, 2009.
- 1.2 The history of LUD 28 dates back to 1997. A number of organizational and informational meetings were conducted in the community during the period December 4, 1997 through November 1, 2000. Subsequently, the PUD reviewed petitions to form the LUD.

FINDINGS, CONCLUSIONS AND ORDER – 1



10/23/2009 Page

of improvements that were not specific to a particular parcel. In addition, the PUD secured grant funding from state and federal sources totaling \$1,217,942 (approximately 75% of the project cost). The Final Assessment Roll levies assessments totaling \$289,456 (only approximately 18% of the project costs).

- 1.9 In arriving at the final assessment proposed for each property, the LUD did not employ the "zone and termini" formula provided in RCW 35.44.030 and .040. Rather, a special benefit analysis supported by qualified appraisal evidence was used. The PUD expressly finds, consistent with the appraisal opinion, that the assessment approach utilized for the LUD more thoroughly and correctly reflects the special benefits to each property within LUD 28 flowing from the improvements constructed, than application of a purely mathematical formula, such as the statutory "zone and termini" formula or the use of square footage or front footage values. The special benefit methodology allows appropriate consideration of the differences of the properties (e.g., size, location, zoning) within the LUD.
- 1.10 Additionally, the assessment methodology employed by the PUD ensures similarly situated properties within the LUD are proportionally assessed to one another.
- 1.11 Ten written protests to the proposed Final Assessment Roll were filed with the PUD prior to noon on the date set for hearing on the Final Assessment Roll. See RCW 54.16.160. The protests are identified below:
 - Protest 1. Assessment Parcel 54 (P45196), Northwest District Assembly of God [North Cascade Community Church David Nichols, Sr., Pastor].
 - Protest 2. Parcel 63 (P45904) and 64 (P45905), James M. Sakshaug.
 - Protest 3. Parcel 14 (P45909), 15 (P45915), 16 (P45149), 17 (P46166) and 18 (P46172), Marshall D. Cooper [Buffalo Run Corporation].
 - Protest 4. Parcel 39 (P45105), Michael W. Keane.
 - Protest 5. Parcel 84 (P45194), Sallie Lea Stewart.
 - Protest 6. Parcel 11 (P45099), Spencer Burris.

FINDINGS, CONCLUSIONS AND ORDER - 3



10/23/2009 Page

- Protest 7. Parcel 41 (P106868) and 42 (P45930), Marblemount Community Club, Inc.
- Protest 8. Parcels 68 (P45921), 69 (P45931), 70 (P46150), 71 (P46151), 72 (P46152), 73 (P46175), and 74 (P124415), Skagit County (Parks and Recreation).
- Protest 9. Parcel 24 (P126641), Sandra J. Duvarney.
- Protest 10. Parcel 88 (P45197), Gail A. Wilson.
- 1.12 Appearing at the hearing and testifying were Mike Keane, Sallie Stewart, and Brian Adams (Director, Skagit County Parks and Recreation). No qualified appraisal testimony was presented in support of protests. In addition to PUD staff representatives, testimony was received from Elizabeth Elliot, USDA Rural Assistance Programs, and Jim Dodge, a Washington licensed general appraiser. All testimony was under oath or affirmation and subject to cross examination.
- 1.13 The fair cash market value of the properties specially benefited by LUD 28 has been increased in an amount equal to or greater than the proposed assessments.
- 1.14 The August 24, 2009 notice and correspondence from the PUD to the property owners complies with the requirements of state statute for notice of hearings. All written and published notice complied with State statutes. Additionally, the August 24, 2009, notice letter provides more information than is required by statute, including the specific identification of the necessity for "proof" in support of a protest to a particular assessment:

In order for a protest to be considered valid, it must include proof that the property is not being benefited to the amount of the assessment. One form of such proof would be an appraisal showing the value of the property before and after construction of the Improvements.

The LUD has been pending for over nine years.

1.15 Both at the start of the hearing, and later prior to the hearing of testimony in support of protests, the right to cross-examine witnesses was clearly stated. All parties filing timely protests were provided full opportunity to present evidence in support of a protest or challenge evidence in support of the LUD 28 assessments.

FINDINGS, CONCLUSIONS AND ORDER - 4



10/23/2009 Page

8 of 27 12:04PM

1.16	Certain letters were received as part of protest packets. However, none of those
letters constit	ute the sufficient or qualified opinion of value necessary to rebut the presumption
of correctness	of the assessment and/or the testimony of the qualified appraiser who presented
1 10000	nefit summary and opinion of value.
1.17	The availability of public water will eliminate the conflict between the proximity

- 1.17 The availability of public water will eliminate the conflict between the proximity of the state highway and septic systems to individual wells, to the benefit of the properties within the LUD.
- 1.18 Based upon information received by the Board in the course of review of the assessments and assessment role for the LUD, the following additional findings are deemed appropriate with respect to certain of the parcels within the LUD.
- 1.18.1 Sakshaug Parcels. In correspondence from Patrick M. Hayden, attorney for James Sakshaug, various issues were raised regarding assessments against certain parcels within the LUD. Mr. Sakshaug was not protesting assessments on Parcel 65 (P46185) or 64 (P45905). He does assert that Parcel 63 (P45904) is currently in an exempt status for purposes of assessment collection, consistent with Chapter 84.33 RCW. *See* Conclusion of Law 2.7 in this regard. As a result of consideration of these matters, the assessments for the referenced parcels should be as follows:

• Parcel 63 (P45904): \$7,786

• Parcel 64 (P45905): \$3,337

• Parcel 65 (P46185): \$1,668

1.18.2 <u>Duvarney Parcels</u>. The protest letter from Sandra J. Duvarney clarifies that she is not protesting the assessments against Parcel 25 (P45110), 23 (P126640) or 22 (P126639). She does claim that Parcel 24 (P126641) is not subject to development in light of restrictions placed on the property during a Skagit County short plat process. Upon review by appraiser Jim Dodge, it was determined that Ms. Duvarney's representation regarding the parcel's status was correct, and that Parcel 24 (P126641) should not be assessed for LUD 28.



Any subsequent development on that parcel will be subject to the requirement for connection to the LUD water system improvement and payment of a charge in lieu of assessment (in addition to any connection fees that may be applicable).

1.18.3 Skagit County Parcels. The Board considered particularly the request for review of assessments against Skagit County Parcels. We note in this regard that Parcels 68 (P45921) and 69 (P45931) were found not to be specially benefitted and were not assessed in the final assessment roll. There was no evidence before the Board that other parcels should not be subject to special benefit assessment. We note in this regard that Parcels P46150, P46151 and P46152 are understood to be available for development into a recreational vehicle park by the County, and the County supported the LUD to provide the necessary water service for the development of that property.

- 1.18.4 Other Parcels. We have considered the protest letters, and the testimony, with respect to the other protests, and find that the properties are specially benefitted as set forth on the final assessment roll for LUD 28, and are assessed proportionally and ratably for the LUD 28 improvements. Except as otherwise set forth herein, any remaining protests not further discussed is overruled.
- 1.19 Any conclusion of law hereinafter set forth which may be deemed to be a finding of fact is hereby adopted as such.

2. CONCLUSIONS OF LAW

- **2.1** From the above findings of fact and the record before the Board, the following conclusions are adopted.
- 2.2 If a PUD employs a method of LUD assessment other than the "zone and termini" method provided by statute, a finding must be made, supported by the record, that the alternate method more fairly reflects the special benefit resulting from the improvement. RCW 35.44.047; See also Bellevue Plaza v. Bellevue, 121 Wn.2d 397, 414, 851 P.2d 662 (1993). The basis for choosing an alternate method is satisfied by slight evidence supporting the fairness of the method



chosen. *Hansen v. LID*, 54 Wn. App. 257, 261-62, 773 P.2d 435 (1989). Here, the record has the requisite finding based on substantial and unchallenged evidence in the hearing record in support of the assessment methodology. See Finding 1.9.

- 2.3 An improvement constructed under a LUD is presumed to specially benefit properties within the LUD on an equitable basis and is presumed to have been made fairly and legally. See, e.g., Bellevue Plaza at 403, citing Abbenhaus v. Yakima, 89 Wn.2d 855, 860-61, 576 P.2d 888 (1978).
- 2.4 A property owner protesting a LUD assessment has the burden of establishing, by a preponderance of expert appraisal evidence, that the method of assessment employed by the PUD was founded on a "fundamentally wrong basis" and does not properly reflect the special benefits resulting from the improvements constructed. *Bellevue Plaza* at 403; *Abbenhaus*, *supra*; *Hansen* at 262.
- 2.5 The property owners protesting their proposed assessments failed to support their contentions, to the extent they were made, that their properties were not specially benefited in the amount of their proposed assessments by any expert appraisal testimony. Thus, on such basis, their protests must fail.
- 2.6 The PUD may, but need not, pay for part of the cost of the improvements. See RCW 54.16.120, .130 and RCW 35.44.020. But, as a matter of law, RCW 54.16.170 prohibits payment by the PUD of more than fifty percent of the cost of the LUD improvements. The PUD may also assess against properties specially benefited "in whole" the cost of the improvements, so long as the cost does not exceed the special benefits to the properties within the LUD. Here, the LUD was substantially supported by federal and state grants and only approximately 18% of the cost of the system improvements was assessed against the benefited properties within the LUD.
- 2.7 Similarly, the LUD cannot move an assessment from one parcel that may be presently exempt from payment of the assessment to other properties that are specially benefited.



RCW 84.34.320 does allow land classified as "farm and agricultural land" or "timber land" to not pay assessments while so classified (subject, of course, to meeting the requirements of the statutes). However, that same statutory structure, at RCW 84.34.340, recognizes that upon withdrawal or removal of such property from its use classification, the property shall be responsible for payment of the amount of special benefit identified in the assessment process. See also RCW 84.34.330. The PUD cannot make others pay such an assessment in the interim.

- 2.7.1 It is evident that there is belief that "open space land" may be the same as "farm and agricultural land" or "timber land." The governing statutes make a clear distinction among such classifications. The Department of Revenue in its regulations similarly recognizes that distinction by providing that only property characterized as farm and agricultural land under RCW 84.34.020(2) and timber land as defined in RCW 84.34.020(3) qualify for deferral of assessments. WAC 458-30-225, -500. Open space is defined separately at RCW 84.34.020(1). Only land classified as farm and agricultural land or timber land is eligible for the statutory deferral.
- 2.7.2 It is not the place of this decision to make a determination that property is or is not subject to deferral consistent with the application of those statutes and regulations. If a parcel is so classified, the statutes clearly provide that when such property is

"withdrawn from classification or there is change of use and such land has been exempted from any special benefit pursuant to RCW 84.34.320, the **previously exempt benefit assessments** shall be come due on only that portion of the land which is withdrawn or changed."

RCW 84.34.370 (emphasis supplied). An assessment cannot "become due" if it is not levied in the first instance.

2.7.3 Further, the PUD is obligated to evaluate the property for special benefits at its highest and best use. The PUD recognizes that property may be placed in a deferral status or other use classification. But until the property is no longer subject to an owner's control regarding classification, there is nothing to preclude a property owner from withdrawing or

FINDINGS, CONCLUSIONS AND ORDER – 8



10/23/2009 Page

- 2.8 Except as otherwise set forth herein, the objections to the assessments or the Final Assessment Roll are overruled and the Final Assessment Roll is approved and confirmed.
- Any Finding of Fact hereinbefore stated which may be deemed to be a Conclusion of Law is hereby adopted as such.



10/23/2009 Page

27 12:04PM

Final Assessment Roll

10/13/09 Property Owner's Legal Description Roll# Account Name and Address Assessment P45124 ALLEN, ROY JOHN 3337.00 S12 T35 R10 TAX 11B THAT PORTION OF GOV. LOT 2 BEG AT THE INTERS. OF THE W LINE OF THE BACKUS RD ALG THE E LINE OF LOT 2 PO BOX 895 WITH N'LY LINE OF STATE RD N 105' TH W'LY CONCRETE, WA 98237 PARL. WITH STATE RD 92' TH S 105' TO STATE RD TH E'LY ALG SD STATE RD 92' TO P45115 AMERICAN UNION SUNDAY BAT SE C LT 1 TH W ALG S LI SD SEC 80FT 3893.00 TH N TO S LI CO RD TH ELY ALG S LI SD R AKA MARBLEMOUNT CHAPEL DTO E LI TH S ALG E LI TPB PO BOX 24 MARBLEMOUNT, WA 98267 ANTHONY, PAUL PTN GOV LT 4 DAF BAT INT N LI ST HWY 20 & 3893.00 3 P45214 ELY LI INDIAN RD TH NLY ALG ELY LI INDIAN P45145 ANTHONY RUTH A RD 217FT M/L TO N LI SD LT 4 TH ELY ALG N P O BOX 858 LI SD LT 4 130FT TH SELY TAP ON NLY LI ST MARBLEMOUNT, WA 98267 HWY 20 WH IS 115FT NELY OF POB TH SWLY ALG NLY LI SD ST HWY 20 115FT TO POB P45145 ANTHONY, PAUL D BAT INT OF E LI INDIAN RD WI S LI SD SEC COMBINED 12 TH NW ALG E LI INDIAN RD 150FT TH E ANTHONY RUTH A 130FT TH SE TAP ON S LI SD SEC 130FT E OF P O BOX 858 E LI INDIAN RD TH W ALG S LI SEC POB MARBLEMOUNT, WA 98267 8897.00 BELL, JOYCE O S12 T35 R10 W1/2 OF LOT 1 LESS RD & TAX P45106 18 & LESS E 296.62' S OF ST HWY P45140 PO BOX 529 LAKE STEVENS, WA 98258 P45140 BELL, JOYCE O S12 T35 R10 TAX 18 W1/2 OF LOT 1 LESS E 50' OF S 400' N OF RD & LESS PTN LYING S COMBINED OF LI 300' N OF ST HWY & PARALLEL THERE PO BOX 529 LAKE STEVENS, WA 98258 4449.00 P45116 BOYKIN, GREGORY S12 T35 R10 TAX 4AA BEG AT INTERS. OF W 5 LINE OF E1/2 OF LOT 1 & N LINE OF STATE P45098 HWY TH RUN N TO NW COR OF LOT 1 TH E 210' 1935 IRON ST TH S TO N LINE OF SD STATE HWY TH W'LY BELLINGHAM, WA 98225 ALG N MARGIN OF STATE HWY TO POB P45098 BOYKIN, GREGORY D S12 T35 R10 E 50' OF S 400' OF W1/2 OF LOT 1 N OF RD COMBINED 1935 IRON ST BELLINGHAM, WA 98225 6 P45126 BOZARTH, ERICA LYNN S12 T35 R10 TAX 12 BEG AT IRON PIPE ON N 4449.00 MARGIN OF STATE HWY ABOUT 472' W'LY FROM P45232

Page: 1



14 of

SEC LINE TH ALG

25 CHALET HILLS TERRACE

HENDERSON WW 89052

27 12:04PM

BACKUS RANGER STATION RD TH RUNNING

ANGLES TO SD STATE HWY IN N'LY DIR. 240'

TO & IRON PIPE TH W'LY PAR TO STATE HWY 270' TH RUNNING AT RIGHT ANGLES S'LY TO

Final Assessment Roll

10/13/09

Property Owner's Name and Address Legal Description Roll# Account Assessment BOZARTH, ERICA LYNN S13 T35 R10 TAX 7AB BEG AT A PT WHERE CTR P45232 LINE OF CO RD INTERS THE N LINE OF LOT 4 COMBINED TH SW'LY ALG CTR LINE OF RD 454' TH N 25 25 CHALET HILLS TERRACE DEG W TO N LINE OF LOT 4 TH NE'LY ALG N HENDERSON, NV 89052 LINE OF LOT 4 TO POB. LESS W 130' P45099 BURRIS, SPENCER S12 T35 R10 E1/2 OF LOT 1 S OF RD LESS RD 4449.00 BURRIS SUSAN & TRS 20304 79TH DR NE ARLINGTON, WA 98223 CITY OF SEATTLE R/W THRU SEC EX PTN THRU NE1/4 SW1/4 CO P45113 NTO CHAS WORTENDYKE AF#760382 & LESS RT# REAL ESTATE DIVISION 0-011-02 TO K HEGENDERFER AF#780427 PO BOX 34023 SEATTLE, WA 98104 (ABANDONED SEATTLE MUNICIPAL RAILROAD R/WCONCRETE SCHOOLS #11 S12 T35 R10 S 725.1' OF W 400' OF SE1/4 5005.00 P45186 OF SE1/4 N OF RD EXC THAT PTN OF THE SE1/4 SE1/4 DAF COM AT THE SW COR OF SD 45389 AIRPORT WAY #103 SUB TH N 0-35- 54 E ALG THE W LI THOF CONCRETE, WA 98237 198.22FT TO THE NLI OF THE 60FT R/W OF ST HWY SR 20 & TPOB OF THIS DESC TH S 79-07-41 E ALG SD N R/ P45139 COOK, GERALD E PTN SE1/4 SE1/4 LY N OF HWY 20 DAF BAT SE 3337.00 10 COR SD SEC 12 TH S 89-59-40 W 60FT ALG SLY BDY IN TH N 0-54-55 E 30.17FT TO NLY PO BOX 35 R/W LN & TPOB TH N 89-51-57 W 115.92FT MARBLEMOUNT, WA 98267 ALG R/W TH CONT ON CURVE TO R 133.10FT TH N 0- 54-55 E 196.05FT TH S 89-59-40 E 249.03 FT TH 11 P46166 COOPER, MARSHAL PTN GOV LOT 5 AKA PTN TR 2 S/P29-76 8898.00 P46149 COOPER CANDIDA M 58179 STATE ROUTE 20 ROCKPORT, WA 98283 P46149 COOPER, MARSHAL D PTN GOV LOT 4 AKA PTN TR 2 S/P 29-76 COMBINED COOPER CANDIDA M 58179 STATE ROUTE 20 ROCKPORT, WA 98283 7785.00 12 P45915 COOPER, MARSHALL BAAP 1588FT E OF SW COR SEC 7 TH N 132.5FT TH E 224FT TH S TO S LI OF SD SEC P45909 COOPER CANDIDA M TH W 224FT TPOB EXC RD & ST HWY

58179 STATE ROUTE 20 ROCKPORT, WA 98283



10/23/2009 Page

27 12:04PM 15 of

Page: 2

Final Assessment Roll

Ro11#	Account	Property Owner's Name and Address	Legal Description	Assessmen
	P45909 COMBINED	COOPER, MARSHALL D COOPER CANDIDA M 58179 STATE ROUTE 20	BAAP 1588' E OF SW COR OF SEC 7 TH N 132.5' TO T POB TH N 15' TH E 224' TH S 15' TH W 224' TO POB	
13	P46172	ROCKPORT, WA 98283	BEG ON N LI LT 4 1618FT E OF NW C SEC 1	1668.0
	7	COOPER CANDIDA M 58179 STATE ROUTE 20 ROCKPORT, WA 98283	8TH E 85FT S 120FT W 85FT TH N TPB EXC R	1300.0
14	P45120	CUTHBERT, ALICE C/O JACK CUTHBERT 59471 STATE ROUTE 20 ROCKPORT, WA 98283	S12 T35 R10 TAX 7A BEG AT A PT ON STATE HWY 351' W OF BACKUS RD TH N 17 DEG W 225' TH NE'LY PAR WITH HWY 40' TH E 133' TH S 225' TH W TO POB	2224.00
15	P45142	CUTHBERT, ALICE	S12 T35 R10 TAX 20 PTN OF LOT 2 LYING E	2224.0
		C/O JACK CUTHBERT 59471 STATE ROUTE 20 ROCKPORT, WA 98283	OF A LI 472' W'LY OF RANGER RD & RUNNING N'LY AT RIGHT ANGLES TO ST. HWY & S OF A LI 240' N OF ST HWY	
16	P45911	DAVES, IVAN F	RT#0-027-02 PTN LOT 11 LY NLY OF LI PLW &	1668.0
		DAVES DEBORAH D 28829 SR 9 NE ARLINGTON, WA 98223	132.5FT N OF S LI SLY OF A LI PLW & 400FT N OF S LI & BLY OF ELY LI OF HWY LESS RT#0-027-03	
		,		
L 7	P45110	DUVARNEY, SANDRA J	GOV LT 2 EXC FDTS PTN GOV LT 2 LY N & W CITY OF SEATTLE POWER LI & EXC PTN GOV LT	2781.0
		PO BOX 25 MARBLEMOUNT, WA 98267	2 DAF BAAP ON N LT ST HWY 472 WLY FR BACKUS RANGER STATION RD TH RUN AT R/A TO ST HWY IN NLY DIR 240FT TH WLY PARA TO SD ST HWY 270FT TH RUN AT R/A SLY TO SEC LI TH ALG SD S	
.8	P126639	DUVARNEY, SANDRA J	LOT B OF SKAGIT COUNTY SHORT PLAT PL-05-0841 RECORDED UNDER	2781.0
		PO BOX 25	AF#200709130081, BEING A PORTION LOCATED IN GOVERNMENT LOT 2, SECTION 12, TOWNSHIP	
		MARBLEMOUNT, WA 98267	35 NORTH, RANGE 10 EAST, W.M.	N.
-9	P126640	DUVARNEY, SANDRA J	LOT C OF SKAGIT COUNTY SHORT PLAT PL-05-0841 RECORDED UNDER	2781.0
		PO BOX 25	AF#200709130081, BEING A PORTION LOCATED	
		MARBLEMOUNT, WA 98267	IN GOVERNMENT LOT 2, SECTION 12, TOWNSHIP 35 NORTH, RANGE 10 EAST, W.M.	
20	P126641	DUVARNEY, SANDRA J	LOT D OF SKAGIT COUNTY SHORT PLAT PL-05-0841 RECORDED UNDER	4
		PO BOX 25	AF#200709130081, BEING A PORTION LOCATED	
		MARBLEMOUNT, WA 98267	IN GOVERNMENT LOT 2, SECTION 12, TOWNSHIP 35 NORTH, RANGE 10 EAST, W.M.	



Page: 3

Page: 4

Final Assessment Roll

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Roll# 7	Account	Property Owner's Name and Address	Legal Description	Assessmen
21 P		FREDERICKS, DAVID ANDERSON PATRICIA 4135 IVERNESS CT POST FALLS, ID 83854	S12 T35 R10 E 371' OF LOT 2 S OF STATE HIWAY	2781.0
22 P		GOERDT, ALAN F POOCK-GOERDT LORI PO BOX 99 MARBLEMOUNT, WA 98267	INC M/H 97 OAKWO 66X28 VIN# GWOR23N18382 PTN GOVT LOT 4 BEGINNING AT A POINT CENTERLINE STATE HWY 900FT SWLY (MEASURED ALONG SAID CENTER LINE) FROM ITS INT WITH TH N LI SD GOV LT TH NWLY ALG LI W HINT TH NW COR OF SD GOV LT A DIST 238FT TH NELY PLW TH CT	
23 F		GOERDT, ALAN F POOCK-GOERDT LORT PO BOX 99 MARBLEMOUNT, WA 98267	PTN GOV LT 11 BAAP ON S LI SD SEC TH IS 1588FT E SW COR SD SEC 132.5FT TH CONT N 15FT TH E 12.45FT TO TPOB TH N 252.50FT M/L TO S LI TH TR CONVYD TO MARBLEMOUNT COMMUNITY CLUB BY DEED AF#537800 TH E 212.82FT M/L TO WLY LI OF HWY SR20 TH SLY ALG WLY LI HWY 261.05FT M/L TH W 149.41FT	
P	45101 45244	HILTS, MELVIN D HILTS WENDY S 8031 52ND DR NE #B MARYSVILLE, WA 98270	S12 T35 R10 W 90' OF E 365' OF LOT 1 LYING S OF RD	4448.0
	OMBINED	HILTS, MELVIN D HILTS WENDY S 8031 52ND DR NE #B MARYSVILLE, WA 98270	S12 T35 R10 W 854 OF E 270' LOT 1 S OF RD	
	COMBINED	HILTS, MELVIN D HILTS WENDY S 8031 52ND DR NE #B MARYSVILLE, WA 98270	S13 T35 R10 TAX 13 THAT PTN OF GOV LOT 1 N OF SKAGIT RIVER & W OF A LN DAF COMM AT A PT ON S LN OF LOT 1 SEC 12 TWP 35 RGE 9 440FT W OF ITS SE COR BEING POB T HS TO SKAGIT RIV TH SE ALG BANK 420FT M/L TH N 150FT TPOB	
25 P		JONES, CLARENCE DBA JONES SHAKE & 59307 SR 20 ROCKPORT, WA 98283	THAT PORTION OF THE JONES PROPERTY SHOWN ON SURVEY FILED IN VOLUME 13 OF SURVEYS AT PAGE 40 AF#9207280046 LYING EASTERLY OF THE EAST LINE OF THE 100 FOOT ABANDONED RAILROAD RIGHT OF WAY AND SOUTHERLY OF THE FOLLOWING DESCRIBED LINE: BEGINNING AT THE INTERSECTION OF THE SOUTH LINE OF SECTION 12, TOWNSHIP 35 NORTH, RANGE 10 EAST AS SHOWN ON SAID SURVEY, WITH THE EAST LINE OF SAID	556.00
200 Skagit	91023006 County Audito	### 	ABANDONED RAILROAD RIGHT OF WAY; THENCE NORTH 76-35-24 EAST, 552.66 FEET TO THE ANGLE POINT IN THE EAST LINE OF SAID JONES PROPERTY, SHOWN ON SAID SURVEY,	

Final Assessment Roll

10/13/09

10/23/2009 Page

Property Owner's

27 12:04PM

Legal Description Roll# Account Name and Address Assessment ON THE EAST LINE OF THE SW1/4 OF THE SW1/4 OF SAID SECTION 12 AND TERMINUS OF THIS LINE DESCRIPTION. P45176 JONES, CLARENCE NW1/4 SW1/4 CF-75 2224.00 26 DBA JONES SHAKE & 59307 SR 20 ROCKPORT, WA 98283 27 P45178 JONES/ CLARENCE CF-75 SW1/4 SW1/4 LYING WESTERLY OF 100 20020.00 FOOT ABANDONED RAILROAD RIGHT OF WAY 59307 SR 20 ROCKPORT, WA 98283 JONES, CLARENCE PTN GOV LT 4 AKA PAR 1 SUR REC #AF 6117.00 28 P45233 8711100035 LYING EASTERLY OF 100 FOOT ABANDONED RAILROAD RIGHT OF WAY. 59307 SR 20 ROCKPORT, WA 98283 29 P45239 JONES, CLARENCE S13 T35 R10 TAX 9B TR OF LAND IN GOV LOT 2781.00 4 DESC AS FOL BAAP WHERE THE N LI OF SD LOT 4 INTERS THE C/L OF THE CO RD TH IN A 59307 SR 20 SWILY DIR 900 ALG THE CENTER OF SD RD TH ROCKPORT, WA 98283 IN A SELLY DIR ALG A LI IF PROJ TO THE NW WOULD INTERS THE NW COR OF LOT 4 TO THE SELY LI OF SD CO RD & THE TRUE POB OF THIS DESC TH CONT SE'LY ALG SD PROJ LI TO THE BANK OF THE SKAGIT RIV TH NELY ALG BANK A DIST OF 150FT TH NWLY TAP ON THE SE'LY LI OF SD CO RD THAT IS 273' NE'LY OF THE TRUE POB TH SW'LY ALG THE SE'LY LI OF SD CO RD 273' TO THE TRUE POB 30 P117914 JONES, CLARENCE THAT PORTION OF THE JONES PROPERTY SHOWN 3337.00 ON SURVEY FILED IN VOLUME 13 OF SURVEYS DBA JONES SHAKE & AT PAGE 40 AF#9207280046 LYING EASTERLY 59307 SR 20 OF THE EAST LINE OF THE 100 FOOT ROCKPORT, WA 98283 ABANDONED RAILROAD RIGHT OF WAY AND NORTHERLY OF THE FOLLOWING DESCRIBED LINE: BEGINNING AT THE INTERSECTION OF THE SOUTH LINE OF SECTION 12, TOWNSHIP 35 NORTH, RANGE 10 EAST, AS SHOWN ON SAID SURVEY, WITH THE EAST LINE OF SAID ABANDONED RAILROAD RIGHT OF WAY; THENCE NORTH 76-35-24 EAST, 552.66 FEET TO THE ANGLE POINT IN THE EAST LINE OF SAID JONES PROPERTY, SHOWN ON SAID SURVEY, WHICH LIES SOUTH 18-10-01 EAST, 169.89 **Skagit County Auditor** FEET FROM THE JONES PROPERTY ANGLE POINT

ON THE EAST LINE OF THE SW1/4 OF THE

THIS LINE DESCRIPTION.

SW1/4 OF SAID SECTION 12 AND TERMINUS OF

Final Assessment Roll

10/13/09

Property Owner's Name and Address

Page: б

Rol.	l# Account	Name and Address	Legal Description	Assessment
31	P118022	JONES, CLARENCE 59307 SR 20 ROCKPORT, WA 98283	THAT PORTION OF THE JONES PROPERTY SHOWN ON SURVEY FILED IN VOLUME 13 OF SURVEYS AT PAGE 40 UNDER AF#9207280046 LYING WESTERLY OF THE WEST LINE OF THE 100 FOOT ABANDONED RAILROAD RIGHT OF WAY; ALL IN THE NW1/4 OF THE NW1/4. PREVIOUSLY KNOWN AS A PORTION OF PARCEL 1 SURVERY AF#8711100035	1112.00
32	P45105	KEANE, MICHAEL 59630 SR 20 MARBLEMOUNT, WA	E 296.62FT OF W1/2 OF GOV LT 1 LY S OF HWY 20	3893.00
33	P45914	LYONS, PATRICK LYONS CORRINE P O BOX 802 MARBLEMOUNT, WA 98267	ACREAGE ACCOUNT, ACRES 0.57, COMMENCING AT A POINT 400 FEET NORTH OF THE SOUTHWEST CORNER OF GOVERNMENT LOT 11; THENCE EAST 150 FEET; THENCE SOUTH 150 FEET; THENCE WEST 150 FEET; THENCE NORTH 150 FEET TO POINT OF BEGINNING. ALSO TOGETHER WITH THE WESTERLY 15.00 FEET OF THAT PORTION OF GOVERNMENT LOT 11, SECTION 7, DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF SAID GOVERNMENT LOT 11; THENCE NORTH 1-10-40 EAST 250.00 FEET; THENCE SOUTH 88-49-20 EAST 128.2 FEET TO THE WEST LINE OF THAT CERTAIN TRACT OF LAND CONVEYED TO OTTO PETERSON BY DEED RECORDED UNDER AF# 434253; THENCE SOUTH 1-10-40 WEST 250.00 FEET; THENCE WEST ALONG THE SOUTH LINE OF SAID GOVERNMENT LOT 11 TO THE POINT OF BEGINNING.	
34	P45930	MARBLEMOUNT COMMUNITY PO BOX 101 MARBLEMOUNT, WA 98267	1 AC TR & BLDG IN S7 T35 R11 TAX 21 BAAP ON S LINE OF SEC 7 WHICH IS 1424.0' E OF SW COR OF SD SEC TH N 1 DEG 10'40" E 400.0' TO A PT WHICH PT IS THE TRUE POB TH S 88 DEG 49' 20" E ALG A LINE WHICH IS PARL TO & 400' N OF S LINE OF SD SEC 7 398.45' TO W LINE OF CO RD TH N 1 DEG 56' 40" E ALG W LINE OF SD CO RD 200.02' TH N 88 DEG 49' 20" W 401.13' TH S 1 DEG 10'40" W 200.00' TO POB	
35	P106868	MARBLEMOUNT COMMUNITY PO BOX 101 MARBLEMOUNT, WA 98267	S7 T35 R11 TAX 21 BAAP ON S LI OF SEC 7 WHICH IS 1424.0' E OF SW COR OF SD SEC TH N 1 DEG 10' 40" E 400.0' TO A PT WHICH PT IS THE TRUE POB TH S 88 DEG 49' 20" E ALG A LINE WHICH IS PARL TO & 400' N OF S LI	

TR & BLDG

OF SD SEC 7 398.45' TO W LI OF CO RD TH N 1 DEG 56' 40" E ALG W LI OF SD CO RD 200.02' TH N 88 DEG 49' 20" W 401.13' TH

S 1 DEG 10' 40" W 200.00' TO POB EXC 1 AC



27 12:04PM 19 of

10/23/2009 Page

Page: 7

Final Assessment Roll

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10.			

Roll	# Account	Property Owner's Name and Address	Legal Description	Assessment
36	P45202 P45188	MARKEN, JEFF 59830 SR 20	BAT SE COR GOV LT 1 SEC 12 TWP 35 RGE 10 & TPB TH E ALG S LI SD SEC 12 200FT TH S TO SKAGIT RIV TH WLY ALG RIV TAP S OF POB TH N TO POB	2224.00
		MARBLEMOUNT, WA 98267		
	P45188	MARKEN, JEFFREY	S12 T35 R10 W 200' OF SE1/4 OF SE1/4 S OF RD	
	COMBINED	59830 SR 20		
		MARBLEMOUNT, WA 98267		
37	P45187	MARKEN, JEFFREY L	\$12 T35 R10 E 200' OF W 400' OF SE1/4 OF	2224.00
	P45199	59830 SR 20	SE1/4 S OF RD	
		MARBLEMOUNT, WA 98267	X	
	P45199	MARKEN, JEFFREY L	E 200FT OF W 400FT GOV LOT 1	
	COMBINED			
		59830 SR 20		
		MARBLEMOUNT, WA 98267		
38	P45900	MARTIN, HOPE	OPEN SPACE#54 #815522 1976 W 440FT OF S 60RDS OF LT 9	
		1217 INDEPENDENCE BLVD		
		SEDRO-WOOLLEY, WA 98284		
39	P45183	MARTIN, RANDY	PTN NW1/4 SE1/4 AKA LOT 2 S/P#22-81	
		MARTIN DEBBIE	AF#8207200002	
		P O BOX 64		
		MARBLEMOUNT, WA 98267		
40	P45179	MARTIN, RANDY	E1/2 NE1/4 SE1/4 OPEN SPACE#54 #815522 1976	
		PO BOX 64		
		MARBLEMOUNT, WA 98267		
41	P45180	MARTIN, RANDY	S 201.96FT OF SE1/4 OF NE1/4 & W1/2 NE1/4 SE1/4 CF-75	
		PO BOX 64		ANT SECTION OF THE SE
		MARBLEMOUNT, WA 98267		
42	P45184	MARTIN, RANDY	S12 T35 R10 S 14' OF NW1/4 OF SE1/4	
		PO BOX 64		>541
		MARBLEMOUNT, WA 98267		



10/23/2009 Page

Page: 8

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Final Assessment Roll

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Roll	# Account	Property Owner's Name and Address	Legal Description	Assessment
43	P45123 P45133	MARTIN, RANDY M PO BOX 64 MARBLEMOUNT, WA 98267	S12 T35 R10 TAX 11A BEG AT A PT ON E LINE OF LOT 2 225' N OF N MARGINAL LINE OF STATE HWY TH W TO NE COR OF TAX 7 TH S'LY ALG E LINE OF SD TAX 7 TO N LINE OF STATE HWY TH E'LY ALG N LINE OF STATE HWY TO PT OF BEG LESS BACKUS RD ON E SIDE	
	P45133 COMBINED	MARTIN, RANDY M PO BOX 64 MARBLEMOUNT, WA 98267	S12 T35 R10 TAX 13B BAAP ON W R/W OF BACHUS RD 880' S OF N LINE OF GOV LOT 2 TH W 270' TH SE'LY 158' TH NE'LY 225' TO A PT ON BACHUS RD 98' S OF POB TH N TO POB	
44	P45196	NORTHWEST DIST ASSEMBLY PO BOX 146 MARBLEMOUNT, WA 98267	BAT SE COR GOV LT 1 SEC 12 TWP 35 RGE 10 TH E ON S LI SD SEC 12 620FT TPB TH W 220FT TH S TO SKAGIT RIV TH E ALG BANK TAP S OF POB TH N TO POB	4449.00
45	P45117	PETERSON, MERVYN PETERSON DELIA 61419 SR 20 MARBLEMOUNT, WA 98267	S12 T35 R10 TAX 4AB THE E 100' OF W 210' OF E1/2 OF LOT 1 LYING N OF THE STATE HWY	
46	P45913	PRIGG, JON W PRIGG CHOM R PO BOX 27 MARBLEMOUNT, WA 98267	PTN GOV LT 11 BEG 1588FT E SW COR SEC 7 TH N 132.5FT TH N 15.00FT TH E 12.45FT TH N 252.50FT TH W TAP 150FT E OF TH W LI OF GOV LT 11 TH S 150.00FT TH W 21.80FT TH S 250.00FT TAP WH BEARS W 163.87FT FR POB TH E TPOB	
47	P45929	PRIGG, JON W PRIGG CHOM R PO BOX 27 MARBLEMOUNT, WA 98267	INC M/H 99 LIBERTY 60X28 S/N 09L33364XU THAT PORTION GOVT LOT 11 SEC 7 DESCRIBED AS FOLLOWS BEGINNING AT THE SW CORNER OF SAID GOVT LOT 11 THENCE N 1-10-40 E 250FT THENCE S 88-49-20 E 128.2FT TO THE W LINE OF THAT CERTAIN TRACT OF LAND CONVEYED TO OTTO PETERSON BE DEED RECORDED AF#434253 THENCE S 1-10-40 W 250FT THENCE W ALONG THE S LINE OF SAID GOVT LOT 11 TO POINT OF BEGINNING EXCEPT ROADS & ALSO EXCEPT THE WESTERLY 15 FEET THEREOF	
48	P46167	PRIGG, JON W PRIGG CHOM R PO BOX 27 MARBLEMOUNT, WA 98267	PTN GOV LOT 5 AKA TR 1 S/P 29-76	5561.00
49	P46171	PRIGG, JON W PRIGG CHOM R PO BOX 27 MARBLEMOUNT, WA 98267	W 150FT OF PTN GV LT 5 BAT NE C SD LT T HS 209FT W 418FT N 209FT TO SEC LI TH E ALG SEC LI TPB EXC RD ALG N LI THOF	6673.00



Final Assessment Roll

10/13/09

Page: 9

Roll# Acc	grand the transfer of the contract of the cont	operty Owner's me and Address	Legal Description	Assessment
50 P461	PRI	IGG, JON W IGG CHOM R BOX 27 RBLEMOUNT, WA 98267	S18 T35 R11 TAX 7 PART OF GOV. LOT 4 DESC. AS FOL BEING THE E 75' OF THE FOL. BEG AT THE NW COR OF SD LOT 4 TH S 230' E 230' N 230' W 230' TO POB LESS RD 17A	6117.00
51 P115	PRI PO	IGG, JON W IGG CHOM R BOX 27 RBLEMOUNT, WA 98267	ACREAGE ACCOUNT, ACRES 0.09, EAST 20 FEET OF THE WEST 155 FEET OF THE NORTH 230 FEET OF GOVERNMENT LOT 4, TOWNSHIP 35	1112.00
52 P452	RIC 592	CHMOND, TAMMY CHMOND MARK 291 SR 20 CKPORT, WA 98283	PTN GOV LT 4 AKA PAR 4 SUR REC AF# 8711100035	2781.00
53 P452	592	ETMAN, TIM D 227 SR 20 CKPORT, WA 98283	S13 T35 R10 TAX 6AB BEG AT INTER OF THE C/L OF STATE HWY 17A WITH THE N LI OF SD LOT 4 TH SW'LY ALG C/L OF SD HWY 900' TH NW'LY ALG A LI WHICH IF PROJ. WOULD INTERS THE NW COR OF SD LOT 4 A DIST OF 289' TO THE TRUE POB OF THIS DESC. SD PT BEING THE NW'LY COR OF CERTAIN TR CONVEYED BY AUD. FILE NO. 439894 VOL 237 TH FR SD PT OF BEG RUN S'LY ALG THE W'LY LI OF SD HAWKINS TR 172' M/L TO A PT ON C/L OF SD HWY WHICH IS 1146' SW'LY AS MEASURED ALG SD C/L FR INTERS WITH THE N LI OF SD LOT 4 TH SW'LY ALG C/L OF SD HWY 265' TH N'LY PARL TO THE W'LY LI OF SD HAWKINS TR TO AN INTERS WITH A LI DRAWN FR THE NW COR OF SD LOT 4 TO A PT ON THE C/L OF SD HWY THAT IS 900' SW'LY -AS MEAS. ALG SD C/L FR ITS INTERS WITH THE N LI OF SD LOT 4 TH SE'LY ALG SD LI TO TRUE POB EXC ANY PTN WITH IN THE BDY OF CITY OF SEATTLE RLY R/W & STATE HWY R/W AKA PARCEL THREE SURV 8711100035	3337.00
54 P459	SAF 323	KSHAUG, JAMES JR KSHAUG DONALD & MARK BO WEST MERCER WAY RCER ISLAND, WA 98040	LT 10 CF-75	7786.00
55 P459	O5 SAF	(SHAUG, JAMES JR	S7 T35 R11 LOT 11 LESS TRS & TAX 21 & 22	3337.00



10/23/2009 Page

Final Assessment Roll

10/13/09

Property Owner's Name and Address Roll# Account

> 1800 CONTINENTAL PL MOUNT VERNON, WA 98273

Legal Description

Assessment

Page: 10

10+	T Account	name and nadrebb		*IDDCDD,IICITC
56	P46185	SAKSHAUG, JAMES M	LOT 4 LESS TRACTS	1668.00
		PO BOX 165		
		MARBLEMOUNT, WA 98267		
57	P45242	SCHWEITZER JANIS D LVG	S13 T35 R10 TAX 11 BEG AT A PT ON S LINE	3892.00
	P45118	SCHWEITZER JANIS D	OF GOV. LOT 1 SEC 12 80' W OF ITS SE COR	
		PO BOX 13	TH W ON S LN OF SD LOT 105' TH S TO	
		MARBLEMOUNT, WA 98267	SKAGIT RIVER THE ALG BANK OF RIVER TO A PT S OF POB TH N TO POB	
	D4E110	ACUMPANATO INC. MOLICE	Or a mar plo may a provide for 1 har sec an	
	P45118	SCHWEITZER LVG TRUST,		
	COMBINED	SCHWEITZER JANIS D	A PT ON THE S LN OF SD LOT 80' W OF ITS SE COR TH W ON S LN OF SD LOT 105' TH N	
		PO BOX 13	TO S LN OF STAT HWY TH E'LY ALON HWY TO A	
		MARBLEMOUNT, WA 98267	PT N OF POB TH S TO POB	
58	P45191	SKAGIT COUNTY	1AC TR & HOUSE IN E 160FT OF GOV LT 1 LBSS RD	6117.00
		1800 CONTINENTAL PLACE	general services	
		MOUNT VERNON, WA 98273		
59	P45921	SKAGIT COUNTY	TAX 2B BEGAT A PT 1812FT E OF SW COR SEC	
			7 TH N 132 5FT TH E TO BNK SKAGIT RIVER	
		1800 CONTINENTAL PL	TH S 132.5FT TO SEC LN TH W TPOB	
		MOUNT VERNON, WA 98273		
C 0	D4E421	OKACIE COMEV	PTN LT 11 BEG ON S LI SEC 11 WH IS	
60	P45931	SKAGIT COUNTY	1424.0FT E OF SW C SEC 7 TH N 1-10-40 E	
			400FT TH S 88-49-20 E ALG LI WH 1S PLT TO	
		1800 CONTINENTAL PL	& 400FT N OF S LI SEC 7, 458.45FT TAP ON	
		MOUNT VERNON, WA 98273	E LI CO RD WH IS POB TH S 88-49-20 E	
			132FT M/L TO SKAGIT RIV TH NLY ALG W BK	
			OF SKAGIT RIV TAP 600FT N OF S LI SEC 7	
			TH N 88-49-20 W 108FT M/L TAP ON E LI CO	
			RD TH S 1-56-40 W ALG E LI SD RD 200.02	
			FT TPB LESS RT#0-046-01	·
61	P46150	SKAGIT COUNTY	N 300FT OF W 230FT OF E 678FT OF LT 5	18352.00
	P46151		LESS RD	
	P46152	1800 CONTINENTAL PL		Na Carlo
				er ^e er ^e
		MOUNT VERNON, WA 98273		
	P46151	SKAGIT COUNTY	LT 5 LESS RT 0-009 & 0-022 &0-021	$\langle N, N \rangle = 0$
	COMBINED			



10/23/2009 Page

Roll# Account

Final Assessment Roll

10/13/09

Property Owner's

Name and Address

Legal Description

Assessment

556.00

Page: 11

P46152

SKAGIT COUNTY

LT 6

COMBINED

1800 CONTINENTAL PL

MOUNT VERNON, WA 98273

P46175 62

SKAGIT COUNTY

1800 CONTINENTAL PL MOUNT VERNON, WA 98273

P124415 63

SKAGIT COUNTY

1800 CONTINENTAL PL MOUNT VERNON, WA 98273 BEGINNING AT THE NW CORNER OF SECTION 18: THENCE 1940 FEET EAST ALONG THE NORTH LI SD SEC TPB TH S 3-30 W 400 FT TH S 26-30 W 225FT TH E TO W BNK SKAGIT RIV TH N ALG W BNK TO N LI SD SEC TH W ALG SEC LI TPOB

ACREAGE ACCOUNT, ACRES 7.00, GOVERNMENT 2781.00

LOT 4 OF SECTION 18, TOWNSHIP 35 NORTH, RANGE 11 EAST, W.M., EXCEPT STATE HIGHWAY, AND EXCEPT THE FOLLOWING DESCRIBED TRACTS: 1.) BEGINNING AT THE NORTHWEST CORNER OF SAID GOVERNMENT LOT 4; THENCE SOUTH 230 FEET; THENCE EAST 230 FEET; THENCE NORTH 230 FEET; THENCE WEST 230 FEET TO THE POINT OF BEGINNING, EXCEPT STATE HIGHWAY NO. 17A. 2.) BEGINNING AT A POINT ON THE NORTH LINE OF GOVERNMENT LOT 4, 1,618 FEET EAST OF THE NORTHWEST CORNER OF GOVERNMENT LOT 5, SAID SECTION 18. WHICH IS THE TRUE POINT OF BEGINNING: THENCE EAST ALONG SAID NORTH LINE 85 FEET; THENCE SOUTH AT RIGHT ANGLES 120 FEET; THENCE WEST 85 FEET; THENCE NORTH 120 FEET TO THE TRUE POINT OF BEGINNING, EXCEPT THE NORTH 50 FEET THEREOF FOR STATE HIGHWAY PURPOSES. (ALSO DESCRIBED AS PARCEL D OF MARSHALL D. COOPER'S RECORD OF SURVEY RECORDED APRIL 27, 2005, UNDER AUDITOR'S FILE NO. 200504270110, RECORDS OF SKAGIT COUNTY, WASHINGTON.) 3.) THAT PORTION THEREOF, CONVEYED TO EVERETT PULP & PAPER COMPANY BY INSTRUMENT RECORDED DECEMBER 5, 1921, UNDER AUDITOR'S FILE NO. 153353, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT 1,963 FEET EAST OF THE NORTHWEST CORNER OF GOVERNMENT LOT 5 SECTION 18, TOWNSHIP 35 NORTH, RANGE 11 EAST, W.M.; THENCE SOUTH 20 DEGREES EAST 400 FEET; THENCE SOUTH 90 WEST 300 FEET; THENCE SOUTH 16 DEGREES WEST TO THE INTERSECTION OF THE 16TH LINE BETWEEN GOVERNMENT LOTS 4 AND 5: THENCE SOUTH ALONG SAID LINE TO THE SOUTH LINE OF GOVERNMENT LOT 4; THENCE EAST ALONG THE SOUTH LINE OF GOVERNMENT LOT 4 TO THE WEST BANK OF THE SKAGIT RIVER; THENCE NORTH ALONG THE WEST BANK OF SAID RIVER TO THE INTERSECTION OF THE NORTH LINE OF SECTION 18; THENCE WEST ALONG SAID

SECTION LINE TO THE POINT OF BEGINNING,

00910230064 **Skagit County Auditor**

10/23/2009 Page

24 of

27 12:04PM

Roll# Account

Final Assessment Roll

10/13/09

66

P45185

Property Owner's Name and Address

Legal Description

Assessment

Page: 12

	_
ALSO EXCEPT PORTION TO NATURE	
CONSERVANCY, AND ALSO EXCEPT THAT	
PORTION, IF ANY, CONVEYED TO THE NATURE	
CONSERVANCY LYING SOUTHEASTERLY OF TH	
EOVER-FLOW CHANNEL OF THE SKAGIT RIVER BY	Y
DEED DATED SEPTEMBER 21, 1977 AND	
RECORDED UNDER AUDITOR'S FILE NO. 866627	,
RECORDS OF SKAGIT COUNTY, WASHINGTON. 4.)
BEGINNING AT THE NORTHWEST CORNER OF	
GOVERNMENT LOT 4 OF SECTION 18; THENCE	
230.00 FEET NORTH 89 DEGREES 13'21" EAST	
ALONG THE SAID NORTH LINE OF SAID SECTION	N
18; THENCE SOUTH 00 DEGREES 48'17" EAST,	
30.00 FEET TO THE TRUE POINT OF	
BEGINNING, THE NORTHWEST CORNER OF THE	
ADJUSTED BOUNDARY LINE PARCEL; THENCE	
SOUTH 00 DEGREES 48'17" EAST, 289.09	
FEET; THENCE NORTH 89 DEGREES 32'46"	
EAST, 176.95 FEET; THENCE NORTH 00	
DEGREES 47'00" WEST, 200.00 FEET TO THE	
SOUTHEAST CORNER OF PARCEL D, AUDITOR'S	
FILE NO. 200504270110, A RECORD OF SURVE	Y
FOR MARSHALL COOPER; THENCE SOUTH 89	
DEGREES 12 10" 85.00 FEET ALONG THE SOUT	H
LINE OF SAID PARCEL D TO THE SOUTHWEST	
CORNER OF SAID PARCEL D; WEST THENCE	
NORTH 00 DEGREES 46'58" WEST, 90.12 FEET	;
THENCE SOUTH 89 DEGREES 13'21" WEST,	
92.06 FEET TO THE TRUE POINT OF	
BEGINNING.	
THE PART OF THE PART HAT OF	

			THENCE SOUTH 89 DEGREES 13'21" WEST, 92.06 FEET TO THE TRUE POINT OF		
			BEGINNING.		
64	P45097	SMIDER REV LIVING TRUST	THAT PORTION OF THE EAST HALF OF	4449.00	
		SMIDER ANTON/ODETTE	GOVERNMENT LOT 1 IN SEC 12, TWP 35, RNG		
		PO BOX 163	10 LYING NORTHERLY OF THE STATE HIGHWAY;		
		MARBLEMOUNT, WA 98267	EXCEPT ROAD AND THE WEST 210 FEET		
		PAREMENOUTI, WA 30207	THEREOF; ALSO EXCEPT THAT PORTION THEREOF		
			DESCRIBED AS FOLLOWS; COMMENCING AT THE		
			SOUTHEAST CORNER OF SAID		
6.5	P45144	SMIDER REV LIVING TRUST	PTN E1/2 GV LT 1 DAF BEG AT SE C OF SD GV	2781.00	
		SMIDER ANTON/ODETTE	LT TH N 1-35-21 E 199.84FT TO NLY LI OF		
		PO BOX 163	SD HWY 20 TH N 78-04-00 W 223.61FT TPB TH	223.61FT TPB TH	
			N 78-04-00 W 198.20FT TO E LI OF W 210FT		
		MARBLEMOUNT, WA 98267	OF E1/2 GV LT 1 TH N 01-26-47 E 223.51FT		
			TH S 78-04-00 E PLW ST HWY 20 198 20FT TO		
			PT WH		

PO BOX 34 MARBLEMOUNT, WA 98267

STAFFORD, INESE

200910230064 Skagit County Auditor

10/23/2009 Page

LESS RD & TAX 16 17

S12 T35 R10 SE1/4 OF SE1/4 N OF CO RD

Final Assessment Roll

10/13/09 Property Owner's					
Roll#	Account	Name and Address	Legal Description	Assessment	
67	P45235	STATE DEPT OF GAME 600 N CAPITOL WAY OLYMPIA, WA 98501	PTN GOV LT 4 LY S & E STATE HWY EXC PTN THOF LY W OF A LI DRWN FR NW COR OF SD LT S 37-50 E TO TH BANK OF TH SKAGIT RI VEXC PTN LY E OF A LI DRWN FR TH NW COR OF SD LT SELY THRU A PT ON TH CTR LI OF CO RD WH IS 900PT SWLY (AS MEAS ALG SD RD CTR LI) FR TH PT OF INTER OF TH N LI OF SD SEC WITH THE CTR LI SD RD TO TH BANK OF TH RIVER EXC 0-041	1668.00	
68	P45237	STATE DEPT OF GAME 600 N CAPITOL WAY OLYMPIA, WA 98501	PTN GOV LT 4 DAF BAAP WH TH N LI GOV LOT 4 INTER CO RD NOW STATE HWY TH S 60-47-30 W 365FT TH S 30-38 E 201FT M/L TO TH NLY BANK OF TH SKAGIT RIVER TH NELY ALG TH NLY BANK OF TH RIVER TO N LI OF SD GOV LT 4 TH W POB EXC TH PTN OF SD PREMISES LY NLY OR NWLY OF TH SLY LI OF TH STATE HWY R/W EXC TH PTN OF SD PREMISES IF ANY LY WLY OF ELY LI OF 0-040	1668.00	
69	P45121	STEWART, GARY 41839 S SHORE DRIVE CONCRETE, WA 98237	S12 T35 R10 TAX 8 BEG AT A PT OF INTERS. OF W LINE OF E1/2 OF LOT 1 WITH S LINE OF R/W OF STATE HWY TH E'LY ALG HWY 180' TH SW'LY ALG A CERTAIN DITCH TO W LINE OF E1/2 OF SD LOT 1 TH N TO POB	2224.00	
70	P45194	STEWART, SALLIE L P O BOX 10 MARBLEMOUNT, WA 98267	S13 T35 R10 W 260' OF E 580' OF GOV. LOT	11122.00	
71	P46148	STICHMAN, JOHN R PO BOX 89 VANCOUVER, WA 98666	THE WEST 155 FEET OF THE NORTH 230 FEET OF GOVERNMENT LOT 4 IN SEC 18, TWP 35, RNG 11; EXCEPT THE WEST 22 FEET THEREOF; EXCEPT THE EAST 20 FEET THEREOF AS CONVEYED TO GARY & SALLEE STEWART RECORDED UNDER AF#9906180096; ALSO EXCEPT STATE HWY NO. 17A (NOW KNOWN AS S.R. 20)	8898.00	
72	P45245	US BANK NA AS TRUSTEE 1100 VIRGINIA DRIVE FT WASHINGTON, PA 19034	W 160FT OF E 320FT OF LOT 1	3893.00	
73	P45138	VERIZON NORTHWEST INC ATTN HARRY O SIVESS PO BOX 152206	TCO 29-300TAX 16 .12AC BAAP ON N R/W LINE OF 2ND STATE HWY 17A SD PT LYING 440' E OF W LINE OF SE1/4 OF SE1/4 TH N	278-00	

IRVING, TX 75015



PARL TO AFORESD W LINE 100' TH E 50' PARL

TO S LINE OF SEC 12 TH S PARL TO SD $\mbox{\tt W}$ LINE TO THE N R/W LINE OF HWY TH NW'LY

ALG SD LINE TO

Page: 13

Final Assessment Roll

10/13/09

Property Owner's

Name and Address

Legal Description

Assessment

Page: 14

Roll# Account 74 P45197

WILSON, GAIL A

S13 T35 R10 W 100' OF E 700' OF LOT 1 N

3337.00

OF RIVER

14757 RIVER LANE CONCRETE, WA 98237

Total Assessments

285563.00

200910230064 Skagit County Auditor 10/23/2009 Page