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Skagit County Auditor

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DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
POST OFFICE BOX 47471
OLYMPIA, WASHINGTON 98504-7471

**NOTICE OF LIEN FOR DEFERRED
PROPERTY TAXES AND/OR SPECIAL ASSESSMENTS**

Claimant: State of Washington
Taxpayer: Joan H. Palmer, et al

Legal Description:

BEG AT A PT 175 FT E OF THE SW CNR OF GOV LOT 4, SECT 7, T 35 N, R 2 E, W.M.; TH S TO THE BEACH; TH NELY ALG THE BEACH 150 FT TO THE TPOB; TH IN A NWLY DIRECTION TO A PT ON THE S LN OF SD GOV LOT 4, 237 FT E OF THE SW CNR OF SD GOV LOT 4; TH E ALG THE S LN OF SD LOT 4, TO THE BEACH; TH SWLY ALG THE BEACH TO THE TPOB, AND ALSO EXC THE COUNTY RD; AND ALSO TOGW THAT PORTION OF VACATED ABANDONED SOUTH SHORE RD ADJ AS REC UNDER SKAGIT COUNTY AFN 199104080036; SITUATE IN SKAGIT COUNTY, WASHINGTON. ACCOUNT 350207-0-009-0001, ASSESSOR'S PARCEL NO. P32770.

Notice is hereby given that pursuant to the provisions of chapter 84.38 Revised Code of Washington, property taxes and/or special assessments have been deferred on the real property commonly known as 6132 South Shore Road, Anacortes, WA, of which the property owner(s) or reputed owner(s) is (are) Joan H. Palmer.

RCW 84.38.100 creates a lien in favor of the State of Washington on the property described herein. The lien is for real property taxes and special assessments, the payment of which was deferred pursuant to RCW 84.38.030. The lien also includes interest from the time the deferred amount could have been paid, before delinquency, until the deferred amount is paid and all charges and expenses of and concerning said taxes and assessments. The interest rate is 8% per annum for all deferrals made prior to January 1, 2007, and 5% for all deferrals made on or after that date. To determine the amount of the real property taxes and special assessments that have been deferred, including interest, contact the address listed at the top of this page.

The lien created by RCW 84.38.100 covers all deferrals on the property described herein up to 80 percent of the amount of the claimant's [as defined in RCW 84.38.020(1)] equity value in said property. The lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which the real property may become charged or liable; provided, that the interest of a mortgage or purchase contract holder who is required to co-sign a declaration of deferral under RCW 84.38.090 shall have priority over this lien. No further public notice shall be given for any deferrals subsequent to this notice. Notice shall be given when the above said lien is satisfied.

The undersigned on behalf of the State of Washington claims the lien created by RCW 84.38.100 upon the property herein described.

Peggy Davis
Exemptions and Deferrals Specialist
Property Tax Division
Department of Revenue
(360) 570-5900

**STATE OF WASHINGTON
COUNTY OF THURSTON**

Peggy Davis, being first sworn, on oath deposes and says: I am the specialist on behalf of Exemption and Deferrals Section - Property Tax Division, Department of Revenue of the State of Washington; I have the foregoing claim and know the contents thereof, and believe the same true.

Subscribed and sworn to before me this 15 day of April, 2010.

Patty Concepcion
Patty J. Concepcion
Notary Public in and for the State of Washington
Residing at Olympia, Washington
My appointment expires August 10, 2012.