

When recorded return to:



201008040092
Skagit County Auditor

8/4/2010 Page 1 of 3 3:26PM

Notice of Removal of Current Use Classification and Additional Tax Calculations Chapter 84.34 RCW

SKAGIT County

Grantor or County: Skagit
Grantee or Property Owner: Estate of Rodney E Olson
Mailing address: 16788 Britt Rd
Mount Vernon WA 98273
City State Zip

Legal description: PTN of SW/SE 30-34-04 see attached for full legal

Assessor's parcel/account number: 29224

Reference numbers of documents assigned or released: CU VIO # 13-2010

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 (specific reason) ESTATE Removal No Compensating taxes owing

[Signature]
County Assessor or Deputy

4 Aug 2010
Date

(See next page for current use assessment additional tax statement.)

Reclassification Option

You may apply to have the land reclassified into one of the other current use classifications under Chapter 84.34 RCW or forest land designation under Chapter 84.33 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax is due until the application is denied, or, if approved, the property is later removed from classification under Chapter 84.34 RCW in accordance with RCW 84.34.108.

Appeal Rights

The property owner or person responsible for the payment of taxes may appeal the assessor's **removal** of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The petition must be filed with the board on or before July 1 of the year of the determination, or within thirty days after the date the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located. County contact information can be found at the following website:

<http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx>

Additional Tax, Interest and Penalty upon Removal

Upon removal of classification from this property, an additional tax will 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 true and fair value for the seven tax years preceding removal; 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 could have 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 when the removal is not subject to the additional tax, interest, and penalty, as provided in 4 (below).
4. The additional tax, interest, and penalty specified in 1, 2, and 3 (above) **will not** be imposed if removal from 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 agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(6)(f));
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e) (farm and agricultural 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on the death certificate is the date used; or
 - l) The discovery that the land was classified in error through no fault of the owner.



EXHIBIT "A"

LEGAL DESCRIPTION

That portion of the Southwest ¼ of the Southeast ¼ of Section 30, Township 34 North, Range 4 East, W.M., lying South and West of the county road running along the East side of Britts Slough and being a portion of Skagit County Short Plat No. 58-81 Revised as recorded in Volume 5 of Short Plats at Page 157, as Auditor's File No. 8112310065, records of Skagit County, Washington; EXCEPT road; EXCEPT that portion conveyed to Skagit County for road purposes by deed dated June 30, 1959, and recorded July 17, 1959, as Auditor's File No. 583297; ALSO EXCEPT drainage District No. 23 Rights-of-Way; ALSO EXCEPT that portion thereof, if any, lying within the Right-of-way of Dike District No. 3; being more particularly described as follows:

Commencing at the intersection of the West line of said subdivision with the South line of the Britt Slough Road;
thence S 0°06'26" E along said West line a distance of 510 feet to the Southwest corner of that tract of land conveyed to Stanton C.G. Olson, Grantee from Julie Marie Olson, Grantor by that instrument dated January 11, 2002 and recorded January 16, 2002 under Auditor's File No. 200201160011, records of Skagit County, Washington, and which point is the TRUE POINT OF BEGINNING of this property description;
thence N 89°53'34" E, along the South line of said Stanton Olson tract to the Southeast corner thereof, at right angles to said West line a distance of 190 feet;
thence N 0°06'26" W, parallel with the West line of said subdivision along the East line of said Stanton Olson tract, a distance of 410.99 feet, more or less, to the Northeast corner of said Stanton Olson tract at a point on a curve along the South line of the Britt Slough Road, at which point the tangent to said curve bears S 63°05'47" E;
thence in a Southeasterly direction along the South line of the Britt Slough Road on a curve to the left having a radius of 603.00 feet and a central angle of 10°35'28", an arc distance of 111.46 feet;
thence S 0°06'26" E, parallel with the West line of said subdivision, a distance of 183.61 feet;
thence N 75°19'21" W, a distance of 85.21 feet;
thence S 5°15'20" W, a distance of 224.86 feet to a point which bears S 0°06'26" E, a distance of 15.93 feet from the Southeast corner of said Stanton Olson tract; thence N 86°22'36" W, a distance of 190.40 feet, more or less, to the West line of said subdivision; thence N 0°06'26" W along said West line a distance of 3.54 feet, more or less, to the True Point of Beginning, and containing 0.55 acres, more or less.

Situate in the County of Skagit, State of Washington.



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