

When recorded return to:



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Skagit County Auditor

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

SKAGIT County

Grantor or County: Skagit County

Grantee or Property Owner: Nookachamp Hills, LLC

Mailing Address: PO Box 188

Mount Vernon WA 98273
City State Zip

Legal Description: PORTION OF SOUTH 1/2 OF THE NORTHEAST 1/4 AND THE NORTHEAST 1/4 OF THE
SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 34 N, RANGE 4 E, W.M.
SEE ATTACHED EXHIBIT "A" LEGAL DESCRIPTION

Assessor's Parcel/Account Number: P27840, P27824, P27822

Reference Numbers of Documents Assigned or Released: C/U F&A VIO#05-2013, AF#751841

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 Change in use/no longer qualifies
 Sale/transfer to government entity Notice of continuance not signed
 Classified in error Other (specific reason)

Is removal subject to additional tax, interest, and penalty? Yes No

If yes, complete the remainder of this form. If no, complete the following:

1. Calculate amount in #10, calculation of tax for remainder of current year.
2. Reason for exception (see page 4, #4a-4l of this form): _____
3. Provide a brief explanation on why removal meets the exception listed in #2.

C. Ann DeVoe
County Assessor or Deputy

3/22/2013
Date

Open Space Loss Worksheet
for Property 27840

Change In Use Date: March 22, 2013

Acres Removed: 21.0400

Non-Senior

Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest	Override
Current Tax Year	\$175,800.00	\$4,200.00	13.247	0.221818	\$516.81	\$72.95	\$504.46	\$0.00	\$504.46	
Remainder of Year	\$175,800.00	\$4,200.00	13.247	0.778082	\$1,812.01	\$43.29	\$1,768.72	\$0.00	\$1,768.72	
Total									\$2,273.18	

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due from 4/30	Interest Due	Tax & Interest
1	2011 - 2012	\$186,600.00	\$4,200.00	\$182,400.00	43	11.856	\$2,162.58	\$237.86	\$2,400.47
2	2010 - 2011	\$213,100.00	\$4,200.00	\$208,900.00	43	10.992	\$2,296.27	\$528.14	\$2,824.41
3	2009 - 2010	\$238,800.00	\$4,200.00	\$235,600.00	43	10.186	\$2,402.18	\$840.76	\$3,242.94
4	2008 - 2009	\$266,500.00	\$4,700.00	\$261,800.00	43	9.336	\$2,444.11	\$1,148.73	\$3,592.85
5	2007 - 2008	\$94,900.00	\$4,700.00	\$90,200.00	43	9.869	\$890.17	\$525.20	\$1,415.38
6	2006 - 2007	\$94,900.00	\$4,700.00	\$90,200.00	43	10.723	\$967.25	\$686.75	\$1,654.00
7	2005 - 2006	\$94,900.00	\$4,500.00	\$90,400.00	43	12.158	\$1,099.09	\$912.25	\$2,011.34
Total									\$17,141.39

Current Year Taxes Due: 2,273.18
Prior Year Taxes Due: 17,141.39

Penalty: 3428.28
Penalty Percent: 20.00%
Total Prior Year Taxes Due: 20,569.67
Total Additional Taxes & Interest: 22,842.85
RECORDING FEE: \$78.00
Total Due: 22,920.85



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SKAGIT

Open Space Loss Worksheet
for Property 27824

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Change In Use Date: March 22, 2013

Acres Removed: 21.8600

Non-Senior

Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$152,900.00	\$4,500.00	13.482	0.221918	\$457.45	\$13.46	\$443.99	\$0.00	\$443.99
Remainder of Year	\$152,900.00	\$4,500.00	13.482	0.778082	\$1,603.90	\$47.20	\$1,556.69	\$0.00	\$1,556.69
Total									\$2,000.68

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due from 4/30	Interest Due	Tax & Interest
1	2011 - 2012	\$162,400.00	\$4,500.00	\$157,900.00	121	12.139	\$1,916.75	11	\$2,127.59
2	2010 - 2011	\$185,600.00	\$4,500.00	\$181,100.00	121	11.332	\$2,052.17	23	\$2,524.17
3	2009 - 2010	\$208,800.00	\$4,500.00	\$204,300.00	121	10.593	\$2,164.09	35	\$2,921.53
4	2008 - 2009	\$232,000.00	\$5,100.00	\$226,900.00	121	9.480	\$2,151.01	47	\$3,161.99
5	2007 - 2008	\$24,700.00	\$5,000.00	\$49,700.00	121	10.085	\$501.20	59	\$796.92
6	2006 - 2007	\$24,700.00	\$5,000.00	\$49,700.00	121	10.908	\$542.10	71	\$927.00
7	2005 - 2006	\$24,700.00	\$4,900.00	\$49,800.00	121	12.249	\$610.02	83	\$1,116.34
Total									\$13,575.54

Current Year Taxes Due: 2,000.68

Prior Year Taxes Due: 13,575.54

Penalty: 2715.11
 Penalty Percent: 20.00%
 Total Prior Year Taxes Due: 16,290.65
 Total Additional Taxes & Interest: 18,291.33
 RECORDING FEE: \$0.00
 Total Due: 18,291.33



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Open Space Loss Worksheet
for Property 27822

Change In Use Date: March 22, 2013

Acres Removed: 0.8000

Non-Senior

Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$3,200.00	\$200.00	13.482	0.221918	\$9.57	\$0.60	\$8.98	\$0.00	\$8.98
Remainder of Year	\$3,200.00	\$200.00	13.482	0.778082	\$33.57	\$2.10	\$31.47	\$0.00	\$31.47
Total									\$40.45

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due from 4/30	Interest Due	Tax & Interest
1	2011 - 2012	\$3,200.00	\$200.00	\$3,000.00	121	12.139	\$36.42	\$4.01	\$40.42
2	2010 - 2011	\$3,200.00	\$200.00	\$3,000.00	121	11.332	\$34.00	\$7.82	\$41.81
3	2009 - 2010	\$3,200.00	\$200.00	\$3,000.00	121	10.593	\$31.78	\$5.34	\$37.12
4	2008 - 2009	\$3,200.00	\$200.00	\$3,000.00	121	9.480	\$28.44	\$4.93	\$33.37
5	2007 - 2008	\$2,000.00	\$200.00	\$1,800.00	121	10.085	\$18.15	\$5.99	\$24.14
6	2006 - 2007	\$2,000.00	\$200.00	\$1,800.00	121	10.908	\$19.63	\$7.11	\$26.74
7	2005 - 2006	\$2,000.00	\$200.00	\$1,800.00	121	12.249	\$22.05	\$8.33	\$30.38
Total									\$269.72

Current Year Taxes Due: 40.45
Prior Year Taxes Due: 269.72

Penalty: 53.94
Penalty Percent: 20.00%
Total Prior Year Taxes Due: 323.66
Total Additional Taxes & Interest: 364.11
RECORDING FEE: \$0.00
Total Due: 364.11



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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. If an application for reclassification under 84.34 RCW was previously denied, a reapplication covering the same parcel of land, or a portion thereof, may not be submitted to the granting authority until 365 days have elapsed from the date the initial application for reclassification was received. WAC 458-30-215(8)

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)(f) (farm and agricultural home site 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

THOSE PORTIONS OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 AND OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 34 NORTH, RANGE 4 EAST, W.M. LYING WITHIN THOSE PREMISES CONVEYED TO MV ASSOCIATES, A WASHINGTON LIMITED PARTNERSHIP, BY DEED DATED JULY 25, 1979 AND RECORDED AS AUDITOR'S FILE NO. 7908080023 AND LATER RERECORDED AS AUDITOR'S FILE NO. 7908310024 EXCEPT THE FIVE FOLLOWING DESCRIBED TRACTS:

1) TRACTS 8, 9, 10, 11, 12 AND 14 OF A 20 ACRE PARCEL SURVEY RECORDED IN VOLUME 4 OF SURVEYS AT PAGES 56-61, INCLUSIVE, AS AUDITOR FILE NO. 8212140010 AND COMMONLY KNOWN AS "THE UPLANDS".

2) THAT PORTION OF THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP, 34 NORTH, RANGE 4 EAST, W.M. AND THE SOUTH 1/2 OF GOVERNMENT LOT 3 IN SECTION 30, TOWNSHIP 34 NORTH, RANGE 5 EAST, W.M., DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 25: THENCE N 89-23-49 W ALONG THE SOUTH LINE OF SAID SECTION 83.18 FEET TO THE NORTHEASTERLY MARGIN OF SAID STATE HIGHWAY SR 9; THENCE N 24-00-41 W ALONG SAID HIGHWAY MARGIN 126.54 FEET; THENCE N 60-25-56 E 2500.00 FEET TO THE BEGINNING OF A CURVE TO THE LEFT WITH A RADIUS OF 1000.00 FEET; THENCE NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 20-25-56 AN ARC DISTANCE OF 356.61 FEET TO A POINT OF TANGENCY: THENCE N 40-00-00 E 42.96 FEET TO THE POINT OF BEGINNING; THENCE DUE EAST 842.64 FEET; THENCE DUE NORTH 314.99 TO THE NORTH LINE OF THE SAID SOUTH 1/2 OF GOVERNMENT LOT 3; THENCE S 89-53-48 W ALONG SAID LINE 520.00 FEET TO THE EAST LINE OF SAID SOUTHEAST 1/4 OF SECTION 25: THENCE N 1-34 -50 E ALONG SAID LINE 209.27 FEET: THENCE N 88-25-10 W 60.00 FEET TO A POINT AT THE BEGINNING OF A CURVE TO THE RIGHT FROM WHICH THE CENTER BEARS N 88-25-10 W 470.00 FEET DISTANT THENCE SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 38-25-10 AN ARC DISTANCE OF 315.16 FEET TO A POINT OF TANGENCY; THENCE S 40-00-00 W 278.74 FEET; THENCE S 42-411-25 E 30.25 FEET TO THE POINT OF BEGINNING.

3) ALSO, BEGINNING AT THE SOUTH QUARTER CORNER OF SAID SECTION 25; THENCE NORTH 89-23-49 WEST ALONG THE SOUTH LINE OF SAID SECTION 83.18 FEET TO THE NORTHEASTERLY MARGIN OF SAID STATE HIGHWAY SR 9; THENCE NORTH 24-00-41 WEST ALONG SAID HIGHWAY MARGIN 126.54 FEET TO A POINT HEREINAFTER REFERRED TO AS POINT "A"; THENCE NORTH 60-25-56 EAST 2,036.47 FEET TO THE POINT OF BEGINNING, SAID POINT BEING HEREINAFTER REFERRED TO AS POINT "B"; THENCE CONTINUING NORTH 60-25-56 EAST 463.53 FEET TO THE BEGINNING OF A CURVE TO THE LEFT WITH A RADIUS OF 1,000.00 FEET; THENCE NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 10- 18-48 AN ARC DISTANCE OF 180.00 FEET TO A POINT HEREINAFTER REFERRED TO AS POINT "C"; THENCE NORTH 17-20-00 WEST 275.00 FEET; THENCE SOUTH 72-40-00 WEST 596.58 FEET; THENCE SOUTH 12-24-04 EAST 399.12 FEET; THENCE SOUTH 29- 34-04 EAST 30.00 FEET TO THE POINT OF BEGINNING.



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4) ALSO, BEGINNING AT SAID POINT "B"; THENCE NORTH 60- 25-56 EAST 382.26 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING NORTH 60- 25-56 EAST 81.27 FEET TO THE BEGINNING OF A CURVE TO THE LEFT WITH A RADIUS OF 1,000.00 FEET; THENCE NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 20-25-56 AN ARC DISTANCE OF 356.61 FEET TO A POINT OF TANGENCY; THENCE NORTH 40-00-00 EAST 42.96 FEET; THENCE DUE EAST 842.64 FEET; THENCE DUE SOUTH 300.00 FEET; THENCE DUE WEST 1213.54 FEET TO THE POINT OF BEGINNING.

5) THAT PORTION OF THE EAST HALF OF SECTION 25, TOWNSHIP 34 NORTH, RANGE 4 EAST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTH QUARTER CORNER OF SAID SECTION 25; THENCE NORTH 89-23-49 WEST ALONG THE SOUTH LINE OF SAID SECTION 83.18 FEET TO THE NORTHEASTERLY MARGIN OF SAID STATE HIGHWAY SR 9; THENCE NORTH 24-00-41 WEST ALONG SAID HIGHWAY MARGIN 126.54 FEET; THENCE NORTH 60-25-56 EAST 2500.00 FEET TO THE BEGINNING OF A CURVE TO THE LEFT WITH A RADIUS OF 1000.00 FEET; THENCE NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 10-18-48 AN ARC DISTANCE OF 180.00 FEET TO THE POINT OF BEGINNING; THENCE NORTH 17-20-00 WEST 275.00 FEET; THENCE SOUTH 72- 40-00 WEST 596.58 FEET; THENCE NORTH 12-24-04 WEST 1,269.31 FEET; THENCE SOUTH 42-41-25 EAST 1,587.65 FEET; THENCE SOUTH 40- 00-00 WEST 42.98 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT HAVING A RADIUS OF 1,000.00 FEET; THENCE SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 10-07-08 AN ARC DISTANCE OF 176.61 FEET TO THE POINT OF BEGINNING.



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