



Skagit County Auditor \$74.00  
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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 or County: Skagit County

Grantee or Property Owner: Lawrence G Boettcher (deceased)

Mailing Address: 9477 Soren RD

Sedro-Woolley WA 98284  
City State Zip

Legal Description: PORTIONS OF SECTION 33, TOWNSHIP 35 N, RANGE 4 E AND PORTIONS OF THE BURLINGTON ACREAGE PROPERTY, LOCATED IN SECTION 4, TOWNSHIP 34 N, RANGE 4 E, W.M., DESCRIBED IN THE ATTACHED EXHIBIT A

Assessor's Parcel/Account Number: P62687, P62685, P62743, P38227, P62686, P62683

Reference Numbers of Documents Assigned or Released: C/U F&A VIO#10-2013; AF3873561

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
- Sale/transfer to government entity
- Classified in error
- Change in use/no longer qualifies
- Notice of continuance not signed
- 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): 4 (b)
3. Provide a brief explanation on why removal meets the exception listed in #2.

SALE TO PROPERTY TAX EXEMPT AGENCY-DIKE DISTRICT #12

County Assessor or Deputy

6/17/2013  
Date

## 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.

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Exhibit A

PARCEL A:

Tract 57 and the North 48 feet of Tract 66, PLAT OF THE BURLINGTON ACREAGE PROPERTY, according to the plat thereof recorded in Volume 1 of Plats, page 49, records of Skagit County, Washington;

EXCEPT right of way of the Puget Sound and Baker River Railway; said right of way being 50 feet in width.

Situate in the County of Skagit, State of Washington

PARCEL B:

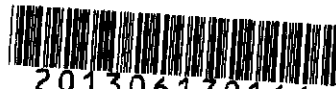
That portion of the Northwest Quarter of the Southeast Quarter of Section 33, Township 35 North, Range 4 East W.M., described as follows:

Beginning at the Northwest corner of said subdivision;  
Thence South 0 degrees 36'30" West along the West line of said subdivision 25.0 feet;  
Thence South 89 degrees 08' East parallel with the North line of said subdivision 290.0 feet to the true point of beginning for this description;  
Thence continue South 89 degrees 08' East 744.20 feet to a point which is approximately 80 feet Northwesterly from the center line of the existing dike;  
Thence South 35 degrees 48' West 118.05 feet to the P.C. of a curve to the left, said curve having a radius of 653.69 feet and a central angle of 35 degrees 20';  
Thence along said curve to the left 403.11 feet to the P.T. of said curve, thence South 0 degrees 28' West 816.07 feet to the South line of the Northwest Quarter of the Southeast Quarter;  
Thence North 89 degrees 08' West along the South line of said subdivision 928.71 feet to the Southwest corner of said subdivision;  
Thence North 0 degrees 36'30" East along the West line of said subdivision 911.75 feet to a point which is 405 feet South of the Northwest corner of said subdivision;  
Thence South 89 degrees 08' East 290.0 feet;  
Thence North 0 degrees 36'30" East 380.0 feet to the true point of beginning.

EXCEPT that portion of the Northwest Quarter of the Southeast Quarter of Section 33, Township 35 North, Range 4 East W.M., described as follows:

Beginning at the Northwest corner of said subdivision;  
Thence South 0 degrees 36'30" West along the West line of said subdivision 405.00 feet to the true point of beginning for this description;  
Thence South 89 degrees 08' East parallel with the North line of said subdivision 290.0 feet;  
Thence South 0 degrees 36'30" West 200.0 feet;  
Thence North 89 degrees 08' West 257.0 feet;  
Thence South 0 degrees 36'30" West 711.75 feet to the South line of said subdivision;  
Thence North 89 degrees 08' West 33.0 feet to the Northwest corner of said subdivision;  
Thence North 0 degrees 36'30" East 911.75 feet to the true point of beginning.

Situated in Skagit County, Washington.



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