

202112220001

12/22/2021 08:36 AM Pages: 1 of 4 Fees: \$206.50
Skagit County Auditor

When recorded return to:

SKAGIT COUNTY ASSESSOR'S
700 S 2ND STREET ROOM 204
MOUNT VERNON, WA 98273

**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: HEIRS & DEVISEES OF THE ESTATE OF LAWRENCE A LEWIS

Mailing Address: 8145 WESTCOTT LANE SOUTHEAST

OLYMPIA

WA

98501

City

State

Zip

Legal Description: SEE ATTACHED

PTN GOVT LOTS 7 & 8, SECTION 21, TOWNSHIP 35 NORTH, RANGE 6 EAST

Assessor's Parcel/Account Number: P41756 & P41757 F&A #829983 & #779455

Reference Numbers of Documents Assigned or Released: CU F&A VIO#45-2021

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) RCW

RCW 84.34.210 (F)

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

If yes, go to page two and complete the rest of form. If no, complete questions 1-4 below.

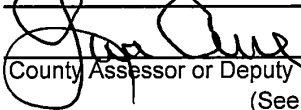
1. Date of removal: 12/22/2021

2. Calculate amount due in #8 (recording fee) and #10 (calculation of tax for remainder of current year.)

3. Reason for exception (see page 4 for exceptions.)

4. Provide a brief explanation on why removal meets the exception listed in #3.

ACQUISITION OF PROPERTY INTEREST BY STATE AGENCIES OR ORGANIZATIONS CONSERVATION



County Assessor or Deputy

12/22/2021

Date

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

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, interest, or penalty are 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, wildfire, 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 for the purpose enumerated in those sections (RCW 84.34.108(6)(f));
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f)(homesite);
 - 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"

Property Description

Closing Date: December 22, 2021
Buyer(s): City of Seattle, a municipal corporation of State of Washington
Property Address: 32565 & 32569 South Lyman Ferry Road, Sedro-Woolley, WA 98284

PROPERTY DESCRIPTION:

Parcel "A":

A portion of Government Lots 7 and 8 of Section 21, Township 35 North, Range 6 East, W.M., described as follows:

Beginning at the Southeast corner of Lot 7; thence North 88°09'37" West along the South line of said Government Lot 7 a distance of 227.30 feet to the North line of the South Lyman Ferry Road which point on a curve to the left having a radius of 666.62 feet; thence Northwesterly along said curve to the left through a central angle of 00°35'35" and an arc distance of 6.90 feet; thence North 00°53'54" East a distance of 535.30 feet; thence South 88°09'37" East a distance of 30.03 feet to the center of a slough; thence following the slough for the next four courses; North 44°05'01" East a distance of 129.50 feet; North 16°20'39" East a distance of 209.04 feet; North 56°25'31" East a distance of 46.02 feet; North 51°26'54" East a distance of 27.93 feet to the North/South Centerline of said Section 21; thence North 00°53'54" East along said centerline a distance of 192.25 feet to the Northwest corner of the unnamed 7.96 acre tract shown on Skagit County Short Plat No. 22-74; thence South 88°22'55" East along the North line thereof a distance of 237.64 feet to the Northerly projection of the East line of Tract A of said Short Plat; thence South 00°50'43" West along said East line of Tract A and its Northerly projection a distance of 1,226.01 feet to the North line of the South Lyman Ferry Road; thence North 74°02'01" West along the North line of the South Lyman Ferry Road a distance of 177.36 feet to the point of curvature of a curve to the right having a radius of 1,115.92 feet; thence Northwesterly along said curve through a central angle of 03°37'18" and an arc length of 70.54 feet to the North-South centerline of said Section 21; thence North 00°53'54" east along said North-South centerline a distance of 89.05 feet to the point of beginning of this description.

Situate in the County of Skagit, State of Washington.

PARCEL "B":

A portion of Government Lot 8 of Section 21, Township 35 North, Range 6 East, W.M., described as follows:

Beginning at the South Quarter corner of said Section 21; thence North 00°53'54" East along the

North-South centerline of said Section 21 a distance of 1,240.19 feet to the North line of the South Lyman Ferry Road, said point being on a curve to the left having a radius point which bears North $19^{\circ}35'17''$ East a distance of 1,115.92 feet; thence Southeasterly along said curve through a central angle of $03^{\circ}37'18''$ and an arc length of 70.54 feet; thence continuing Southeasterly along the North line of the South Lyman Ferry Road South $74^{\circ}02'01''$ East a distance of 177.36 feet to the Southwest corner of Tract B of Short Plat No. 22-74, approved June 4, 1974, and the point of beginning of this description; thence North $00^{\circ}53'54''$ East along the West line of said Tract B and its Northerly projection a distance of 1,226.01 feet to the North line of the unnamed 7.96 acre tract shown on Skagit County Short Plat No. 22-74; thence South $88^{\circ}22'55''$ East along the North line thereof and its Easterly projection a distance of 337.72 feet to the East line of that certain tract described in Sales Contract to Lewis and Leaf, filed in Volume 317 of Official Records, page 315, under Auditor's File No. 879825, records of Skagit County, Washington; thence South $00^{\circ}47'32''$ West a distance of 1,284.09 feet to the North line of the South Lyman Ferry Road which point is on a curve to the right having a radius of 1,318.14 feet; thence Northwesterly along said curve to the North line of the South Lyman Ferry Road through a central angle of $00^{\circ}57'04''$ and an arc length of 196.45 feet; thence continuing along the North line of said road North $74^{\circ}02'01''$ West a distance of 70.94 feet to the point of beginning of this description.

Situate in the County of Skagit, State of Washington.

PARCEL "C":

That portion of the Southeast Quarter of the Southwest Quarter of Section 21, Township 35 North, Range 6 East, W.M., described as follows:

Beginning at the Northeast corner of said subdivision; thence South $00^{\circ}53'54''$ West along the East line of said subdivision a distance of 89.05 feet to the North line of the South Lyman Ferry Road which point is on a curve to the right having a radius of 1,115.92 feet; thence Northwesterly along said curve through a central angle of $05^{\circ}22'40''$ and an arc length of 104.74 feet; thence North $65^{\circ}02'03''$ West a distance of 76.98 feet to the point of curvature of a curve to the left having a radius of 666.62 feet; thence Northwesterly along said curve to the left through a central angle of $05^{\circ}29'27''$ and an arc distance of 63.88 feet to the North line of said subdivision; thence South $88^{\circ}09'37''$ East along said North line a distance of 227.30 feet to the Northeast corner of said subdivision and the point of beginning of this description.

Situate in the County of Skagit, State of Washington.