

When Recorded Return to:  
SKAGIT COUNTY ASSESSOR'S OFFICE



199910260264  
Kathy Hill, 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(s) Skagit County Assessor's Office

Grantee(s) Robert and Marion Sjoboen

Legal Description Ptn Lt 4 S/P#94-44 as described on pg 2

O/S#172 AF#754301 1972 (ptns P44195 & P44182 being land ptn added to this acc)

Assessor's Property Tax Parcel or Account Number P108125

Reference numbers of Documents Assigned or Released O/S Vio#55-99

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 CH. 84.34 RCW  
☐ Change to a use resulting in disqualification  
☐ Exempt Owner  
☐ Notice of Continuance not signed  
☐ Other \_\_\_\_\_

(state specific reason)

LEGAL DESCRIPTION

That portion of Lot 4, Short Plat No. 94-044, approved January 11, 1995, recorded January 12, 1995 in Volume 11 of Short Plats, pages 163 and 164, under Auditor's File No. 9501120094, and being a portion of Government Lots 4 & 5 in Section 19, Township 35 North, Range 9 East, W.M. and a portion of Government Lot 8 and the East  $\frac{1}{2}$  of the Northeast  $\frac{1}{4}$  of Section 24, Township 35 North, Range 8 East, W.M., more particularly described as follows:

Beginning at the point of intersection of a line drawn 200 feet easterly of and parallel to the West line of said Lot 4, with a line drawn 175 feet Southerly of and parallel to the North line of said Lot 4;  
thence South, parallel to said West line, a distance of 255 feet;  
thence East, parallel to said North line, a distance of 175 feet;  
thence North, parallel to said West line, a distance of 255 feet;  
thence West, parallel to said North line, a distance of 175 feet,  
to the point of beginning.

Situate in the County of Skagit, State of Washington



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## PENALTY AND APPEAL

The property owner may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The appeal must be filed within 30 calendar days following the date this notice is mailed.

Upon removal of classification from this property, an additional tax shall 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 fair market value for the seven tax years preceding removal in addition to the portion of the tax year when the removal takes place; 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 would 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 where the additional tax is not applied as provided in 4 (below).
- 4) The additional tax specified in 1 and 2 (above) shall not be imposed if removal of classification resulted solely from:
  - a) Transfer to a government entity in exchange for other land located within the State of Washington; or
  - 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; or
  - c) A natural disaster such as flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property; or
  - 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; or
  - e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
  - f) Acquisition of property interest by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(5)(f)).
  - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm homesite value).

Rinda S. White  
County Assessor or Deputy

October 26, 1999  
Date



## REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To: Robert and Marion Sjoboen  
46433 East Main Street  
Concrete, WA. 98237

ACCOUNT NUMBER:	P108125
LEGAL DESCRIPTION:	See attached
VIOLATION NUMBER:	55-99
DATE OF REMOVAL:	10-26-99
DATE SENT TO TREASURER:	10-27-99
DATE SENT TO OWNER:	10-27-99
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	
Farm and Agriculture	
THE REASON FOR REMOVAL IS:	No Longer Qualifies.

### OPEN SPACE VIOLATION CALCULATION

Levy Code	3405	Violation Date	Oct. 99						
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	Totals
1	1999	11.54970	1,900	\$21.94	320	\$3.70	\$18.25	6%	\$19.35
2	1998	11.60420	1,900	\$22.05	320	\$3.71	\$18.33	18%	\$21.63
3	1997	11.34830	1,900	\$21.56	320	\$3.63	\$17.93	30%	\$23.31
4	1996	10.22970	1,900	\$19.44	320	\$3.27	\$16.16	42%	\$22.95
5	1995	9.78700	1,800	\$17.62	300	\$2.94	\$14.68	54%	\$22.61
6	1994	10.81000	1,900	\$20.54	270	\$2.92	\$17.62	66%	\$29.25
7	1993	11.53620	1,900	\$21.92	270	\$3.11	\$18.80	78%	\$33.46
								Subtotal	\$172.56
								20% Penalty	\$30.64
								Total	
								Tax Due	\$203.20

THESE TAXES ARE DUE AND PAYABLE ON: November 29, 1999

DATE: 10/26/99

SKAGIT COUNTY TREASURER  
P.O. BOX 518  
MOUNT VERNON, WA 98273  
(360) 336-9350



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