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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): Alan Hebert

Legal Description: Ptn SE1/4 in Sec. 34, Twp. 34, Rge. 4 as described on page 2

O/S#64 AF#778184 1974

Assessor's Property Tax Parcel or Account Number: P29739

Reference Numbers of Documents Assigned or Released: O/S Vio#8-2000

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 Homesite removal

(state specific reason)

**A portion of the S1/2 of the NW1/4 of the SE1/4 described as follows:
Beginning at the NW corner of the above said parcel; thence easterly
along the north line of said parcel, 676.37 feet, more or less to the
approximately the center of said parcel; thence south, 266.80 feet,
more or less to the point of beginning; thence due east, 300 feet;
thence due south, 150 feet; thence due west, 300 feet; thence due
north 150 feet to the point of beginning.**



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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 had 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.
 - 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 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).
 - 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 fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

Hinda S. White

County Assessor or Deputy

3/1/00

Date

REV 64 0023-2 (1/03/00)



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**REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS**

To: Alan Hebert
17703 Ervine Lane
Mt. Vernon, WA. 98274

ACCOUNT NUMBER:	P29739
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	8-2000
DATE OF REMOVAL:	3-1-2000
DATE SENT TO TREASURER:	3-2-2000
DATE SENT TO OWNER:	3-2-2000
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Timber
THE REASON FOR REMOVAL IS:	No Longer Qualifies (use February interest)

OPEN SPACE VIOLATION CALCULATION

Levy Code	2780		Violation Date		Mar-00				
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	2000	13.44760	3,000	\$40.34	200	\$2.69	\$37.65	0%	\$37.65
2	1999	13.66070	2,400	\$32.79	100	\$1.37	\$31.42	10%	\$34.56
3	1998	13.32190	2,400	\$31.97	100	\$1.33	\$30.64	22%	\$37.38
4	1997	13.39490	2,400	\$32.15	100	\$1.34	\$30.81	34%	\$41.29
5	1996	12.73940	2,400	\$30.57	100	\$1.27	\$29.30	46%	\$42.78
6	1995	14.23760	2,000	\$28.48	100	\$1.42	\$27.05	58%	\$42.74
7	1994	12.01330	2,000	\$24.03	100	\$1.20	\$22.83	70%	\$38.81
								Subtotal	\$275.21
								20% Penalty	\$47.51
								Total Tax Due	\$322.72

THESE TAXES ARE DUE AND PAYABLE ON: April 3, 2000

DATE: 3/1/00

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



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