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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): R T Van LTD, Partnership

Legal Description: Ptn SW1/4 in Sec. 13, Twp. 34, Rge. 4 as described on page 3.

O/S#17 AF#896254 1980

Assessor's Property Tax Parcel or Account Number: P24676

Reference Numbers of Documents Assigned or Released: O/S Vio#22-2000

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

(state specific reason)

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.
 - 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.

Ronda S. White

County Assessor or Deputy

5/10/00

Date



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Parcels #24676

\$5,000.00

The East ½ of the Southeast ¼ of the Southwest ¼, EXCEPT the North ½ of the North ½, in Section 13, Township 34 North, Range 4 East, W.M., and EXCEPT the following described tract; beginning at a point on the West line of said subdivision 468 feet South of the North line thereof; thence East parallel to the North line of said subdivision 187 feet to the true point of beginning; thence South parallel to the West line of said subdivision 210 feet; thence East parallel to the North line of said subdivision 210 feet; thence North parallel to the West line of said subdivision 210 feet; thence West parallel with the North line of said subdivision 210 feet to the point of beginning; ALSO EXCEPT mineral reservations made by William Lindsey in Deed recorded 8/22/1905 under AF #53236.

INCLUDES A 1965 BELAIRE MOBILE HOME 55 X 10, SERIAL #S1290.



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REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To: R T Van LTD Partnership
P.O. Box 433
Sedro Woolley, WA. 98284

ACCOUNT NUMBER:	P24676
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	22-2000
DATE OF REMOVAL:	5-10-2000
DATE SENT TO TREASURER:	5-10-2000
DATE SENT TO OWNER:	5-11-2000
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Farm and Agriculture
THE REASON FOR REMOVAL IS:	Property No Longer Qualifies

OPEN SPACE VIOLATION CALCULATION

Levy Code	3352	Violation Date	May-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	13.55490	41,300	\$559.82	1,000	\$13.55	\$546.26	1%	\$551.72
2	1999	14.01120	62,700	\$878.50	1,000	\$14.01	\$864.49	13%	\$976.87
3	1998	14.30730	62,700	\$897.07	1,200	\$17.17	\$879.90	25%	\$1,099.88
4	1997	14.07470	54,300	\$764.26	1,000	\$14.07	\$750.18	37%	\$1,027.75
5	1996	13.28020	42,200	\$560.42	1,100	\$14.61	\$545.82	49%	\$813.27
6	1995	12.88930	42,200	\$543.93	1,100	\$14.18	\$529.75	61%	\$852.90
7	1994	11.70570	42,200	\$493.98	900	\$10.54	\$483.45	73%	\$836.37
Subtotal									\$6,158.76
20% Penalty									\$1,121.41
Total Tax Due									\$7,280.17

THESE TAXES ARE DUE AND PAYABLE ON: June 12, 2000

DATE: 5/10/2000

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



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