



200012180040
Skagit County Auditor

12/18/2000 Page 1 of 6 10:18:48AM

**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): Michael and Jeanne Youngquist

Legal Description: Ptn Tr 37 Burlington Acreage & Ptns Lts 1 & 2 S/P#7-85 in Sec. 33, Twp. 35
Rge. 4 as described on page 3.

O/S#220 & 221 AF#782688 1974

Assessor's Property Tax Parcel or Account Number: P62518, P62528, P62519

Reference Numbers of Documents Assigned or Released: O/S Vio#63-2000

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.



County Assessor or Deputy

12/18/00

Date



Revised Lot 1 of December 2000 BLA:

All that portion of Lots 1 and 2 of Revised Short Plat No. 7-85 approved December 3, 1985 and recorded December 4, 1985 in Book 7 of Short Plats, Page 55 as Auditor's File No. 8512040005 being in Section 33, Township 35 North, Range 4 East, W.M., and in Tract 37 "Plat of the Burlington Acreage Property" as per plat recorded in Volume 1 of Plats, Page 49, records of Skagit County, Washington lying WEST of the East ½ of said Tract 37 "Plat of the Burlington Acreage Property".

Revised Lot 2 of December 2000 BLA:

All that portion of Lots 1 and 2 of Revised Short Plat No. 7-85 approved December 3, 1985 and recorded December 4, 1985 in Book 7 of Short Plats, Page 55 as Auditor's File No. 8512040005 being in Section 33, Township 35 North, Range 4 East, W.M., and in Tract 37 "Plat of the Burlington Acreage Property" as per plat recorded in Volume 1 of Plats, Page 49, records of Skagit County, Washington lying EAST of the West ½ of said Tract 37 "Plat of the Burlington Acreage Property".



200012180040

, Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: YOUNGQUIST MICHAEL A
16402 JUNGQUIST RD
MOUNT VERNON, WA 98273

Account Number: 3867-000-037-0805 (P62528)

Levy Code: 1195

Legal Description: BURLINGTON AC TR 37 DK 12 TAX 39 BEG AT NEC OF TR 37 TH W
41 1/2 RDS TH S 12 2/3RDS TH E 1RD TH N 11 2/3 RDS TH E 40
1/2RDS TH N 1 RD TO POB OPEN SPACE #220 #782688 1974 AKA

Violation Number: 63-2000

Date of Removal: 12/18/00 Date Notice sent to Owner: 12/19/00

Date Notice sent to Treasurer: 12/18/00

Auditor's File #:

You are hereby notified that the above described property has been
removed from farm & Ag.

The reason for the removal is: NOTICE OF CONTINUANCE NOT SIGNED.

Open Space Violation Calculation

Violation Date 12/2000							
Tx Yr	Levy Rate	Market Value	Current Value Use	A/V Difference	Tax Difference	Int	Totals
00	13.8344	1,400	300	1,100	\$15.22	8%	\$16.44
99	13.8658	1,400	300	1,100	\$15.25	20%	\$18.30
98	13.5248	1,400	300	1,100	\$14.88	32%	\$19.64
97	14.4510	3,700	300	3,400	\$49.13	44%	\$70.75
96	13.6219	3,700	200	3,500	\$47.68	56%	\$74.38
95	14.1120	3,700	200	3,500	\$49.39	68%	\$82.98
94	12.8510	3,700	200	3,500	\$44.98	80%	\$80.96
						Subtotal	\$363.45
						20% Penalty on	\$347.01 \$69.40
						Total Tax Due	\$432.85

These taxes are due and payable on or before 01/19/01.
This is also a lien date.

12/18/00

Skagit County Treasurer
P.O. Box 518
Mount Vernon, WA 98273
336-9350



200012180040

, Skagit County Auditor

12/18/2000 Page 4 of 6 10:18:48AM

REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: YOUNGQUIST MICHAEL A
16402 JUNGQUIST RD
MOUNT VERNON, WA 98273

Account Number: 3867-000-037-0003 (P62518)
Levy Code: 1195
Legal Description: BURLINGTON AC TR 37 LT 2 S/P#7-85 O/S#221 AF#782688 1974
Violation Number: 63-2000
Date of Removal: 12/18/00 Date Notice sent to Owner: 12/19/00
Date Notice sent to Treasurer: 12/18/00
Auditor's File #:
You are hereby notified that the above described property has been
removed from farm & ag.
The reason for the removal is: NOTICE OF CONTINUANCE NOT SIGNED.

Open Space Violation Calculation

Violation Date 12/2000							
Tx Yr	Levy Rate	Market Value	Current Value	Use A/V	Difference	Tax Difference	Int Totals
00	13.8344	25,700	5,800	19,900	\$275.30	8%	\$297.32
99	13.8658	25,700	5,700	20,000	\$277.32	20%	\$332.78
98	13.5248	25,700	5,700	20,000	\$270.50	32%	\$357.06
97	14.4510	67,000	5,500	61,500	\$888.74	44%	\$1,279.79
96	13.6219	67,000	5,300	61,700	\$840.47	56%	\$1,311.13
95	14.1120	67,000	5,100	61,900	\$873.53	68%	\$1,467.53
94	12.8510	67,000	4,400	62,600	\$804.47	80%	\$1,448.05
Subtotal							\$6,493.66
20% Penalty on							\$6,196.34 \$1,239.27
Total Tax Due							\$7,732.93

These taxes are due and payable on or before 01/19/01.
This is also a lien date.

12/18/00

Skagit County Treasurer
P.O. Box 518
Mount Vernon, WA 98273
336-9350



200012180040
Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: YOUNGQUIST MICHAEL A
16402 JUNGQUIST RD
MOUNT VERNON, WA 98273

Account Number: 3867-000-037-0102 (P62519)

Levy Code: 1195

Legal Description: BURLINGTON AC OPEN SPACE #221 #782688 1974 DK 12 E 183.2
FT OF E1/2 TR 37 LESS N 16.5 FT. AKA BEING PTN LT 2 S/P#7-
85

Violation Number: 63-2000

Date of Removal: 12/18/00 Date Notice sent to Owner: 12/19/00

Date Notice sent to Treasurer: 12/18/00

Auditor's File #:

You are hereby notified that the above described property has been
removed from farm & Ag

The reason for the removal is: NOTICE OF CONTINUANCE NOT SIGNED.

Open Space Violation Calculation

Violation Date 12/2000							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
00	13.8344	9,500	2,100	7,400	\$102.37	8%	\$110.56
99	13.8658	9,500	2,100	7,400	\$102.61	20%	\$123.13
98	13.5248	9,500	2,100	7,400	\$100.08	32%	\$132.11
97	14.4510	24,700	2,000	22,700	\$328.04	44%	\$472.38
96	13.6219	24,700	1,900	22,800	\$310.58	56%	\$484.50
95	14.1120	24,700	1,900	22,800	\$321.75	68%	\$540.54
94	12.8510	24,700	1,600	23,100	\$296.86	80%	\$534.35
Subtotal							\$2,397.57
20% Penalty on \$2,287.01							\$457.40
Total Tax Due							\$2,854.97

These taxes are due and payable on or before 01/19/01.
This is also a lien date.

12/18/00

Skagit County Treasurer
P.O. Box 518
Mount Vernon, WA 98273
336-9350



200012180040
Skagit County Auditor