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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): Warren Gilbert, ETAL

Legal Description: Ptn Tr 1 S/P#48-76 in Sec. 7, Twp. 34, Rge. 4 as described on page 2

O/S#20 AF#8503210001 1986

Re-record to correct violation back tax and acreage

Assessor's Property Tax Parcel or Account Number: P117699

Reference Numbers of Documents Assigned or Released: C/U Vio. #8-2001

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)

That portion of Tract 1 of Revised Short Plat No. 48-76, recorded in Volume 2 of Short Plats, page 11, under Auditor's File No. 848370, records of Skagit County, Washington, being a portion of the Northwest 1/4 of the Northeast 1/4 of Section 7, Township 34 North, Range 4 East, W.M., Skagit County, Washington, described as follows:

Commencing at the Southwest corner of said Tract 1; thence along the south line of said Tract 1, South 88 degrees 33'59" East, 328.76 feet to the point of beginning; thence North 1 degree 18'42" East, 339.00 feet; thence parallel with the South line of said Tract 1, South 88 degrees 33'59" East, 283.80 feet to the East line of that parcel described in the Quit Claim Deed conveying to LDV Associates, recorded under Auditor's File No. 9510270072, said records; thence along said East line, South 1 degree 18'42" West, 339.00 feet to the South line of said Tract 1; thence along said South line, North 88 degrees 33'59" West, 283.80 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 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

2/13/01

Date



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REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To: Warren Gilbert, ETAL
314 Pine Street
Mt. Vernon, WA. 98273

ACCOUNT NUMBER:	P117699
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	8-2001
DATE OF REMOVAL:	2-13-01
DATE SENT TO TREASURER:	2-14-01
DATE SENT TO OWNER:	2-15-01
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Farm and Agriculture
THE REASON FOR REMOVAL IS:	Notice of Continuance Not Signed.

OPEN SPACE VIOLATION CALCULATION

Levy Code		905	Violation Date		Feb-01				
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	2001	12.6980	285,640	\$3,627.06	2,400	\$30.48	\$3,596.58	0%	\$3,596.58
2	2000	13.1141	239,500	\$3,140.83	2,400	\$31.47	\$3,109.35	10%	\$3,420.29
3	1999	13.1684	239,500	\$3,153.83	2,400	\$31.60	\$3,122.23	22%	\$3,809.12
4	1998	12.8816	239,500	\$3,085.14	2,400	\$30.92	\$3,054.23	34%	\$4,092.67
5	1997	13.9213	103,400	\$1,439.46	2,300	\$32.02	\$1,407.44	46%	\$2,054.86
6	1996	13.5185	103,400	\$1,397.81	2,300	\$31.09	\$1,366.72	58%	\$2,159.42
7	1995	13.9708	92,400	\$1,290.90	2,200	\$30.74	\$1,260.17	70%	\$2,142.29
								Subtotal	\$21,275.23
								20% Penalty	\$3,535.73
								Total	
								Tax Due	\$24,810.96

THESE TAXES ARE DUE AND PAYABLE ON: March 15, 2001

DATE: 2/14/2001

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



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