


200105040135
Skagit County Auditor
5/4/2001 Page 1 of 4 4:07:00PM

**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): William P. Christensen

Legal Description: Ptn Gov Lt. 6 Sec. 07, Twp. 34, Rge. 2 as described on page 2

O/S#24 AF#8204230016 1983

Assessor's Property Tax Parcel or Account Number: 340207-0-011-0300

Reference Numbers of Documents Assigned or Released: C/U Vio. 22-2001

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)

Exhibit "A"

That portion of Government Lot 6, Section 7, Township 34 North, Range 2 East, W.M., more particularly described as follows:

Beginning at a point on the East line of the State Highway, 20 feet South of the North line of said Government Lot 6 (as measured along said East line);
thence East, parallel with the North line of Government Lot 6, a distance of 208.75 feet;
thence Southeasterly, parallel with the East line of the State Highway, a distance of 208.75 feet to the TRUE POINT OF BEGINNING, said point being the Southeast corner of a tract conveyed to Kristensen LLC by deed recorded September 16, 1998, under Auditor's File No. 980-160074;
thence West, parallel with the North line of Government Lot 6, to the East line of the State Highway;
thence Southeasterly, along said Highway, to a point that is 420 Southeasterly, when measured along said State Highway, from its intersection with the North line of said Government Lot 6;
thence Easterly, parallel to said North line of Government Lot 6, a distance of 60 feet;
thence Northeasterly, in a straight line, to the TRUE POINT OF BEGINNING.

Situate in the County of Skagit, State of Washington



200105040135

Skagit County Auditor

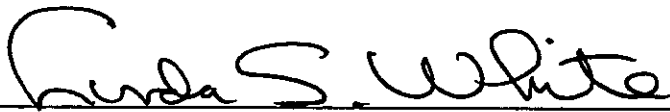
5/4/2001 Page 2 of 4 4:07:00PM

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

5/4/01

Date

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



200105040135

Skagit County Auditor

5/4/2001 Page 3 of 4 4:07:00PM

REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To: William P. Christensen
P.O. Box 515
Anacortes, Wa. 98221

| | |
|---|----------------------|
| ACCOUNT NUMBER: | 340207-0-011-0300 |
| LEGAL DESCRIPTION: | see attached |
| VIOLATION NUMBER: | 22-2001 |
| DATE OF REMOVAL: | 5-4-2001 |
| DATE SENT TO TREASURER: | 5-4-2001 |
| DATE SENT TO OWNER: | 5-7-2001 |
| 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 | | 1485 | | Violation Date | | May-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 | 11.6543 | 2,650 | \$30.88 | 100 | \$1.17 | \$29.72 | 1% | \$30.02 |
| 2 | 2000 | 11.6713 | 2,600 | \$30.35 | 100 | \$1.17 | \$29.18 | 13% | \$32.97 |
| 3 | 1999 | 11.6292 | 2,600 | \$30.24 | 100 | \$1.16 | \$29.07 | 25% | \$36.34 |
| 4 | 1998 | 12.3004 | 2,900 | \$35.67 | 100 | \$1.23 | \$34.44 | 37% | \$47.18 |
| 5 | 1997 | 11.6954 | 2,900 | \$33.92 | 100 | \$1.17 | \$32.75 | 49% | \$48.80 |
| 6 | 1996 | 10.9502 | 2,900 | \$31.76 | 100 | \$1.10 | \$30.66 | 61% | \$49.36 |
| 7 | 1995 | 10.6616 | 2,900 | \$30.92 | 100 | \$1.07 | \$29.85 | 73% | \$51.64 |
| | | | | | | | | Subtotal | \$296.31 |
| | | | | | | | | 20% Penalty | \$53.26 |
| | | | | | | | | Total | |
| | | | | | | | | Tax Due | \$349.57 |

THESE TAXES ARE DUE AND PAYABLE ON: June 6, 2001

DATE: 5/4/2001

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



200105040135

, Skagit County Auditor