



200107100039

Skagit County Auditor

7/10/2001 Page 1 of 4 11:57:09AM

**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): Linda A. Ballantine

Legal Description: Ptn Gov Lt. 3 in Sec. 19, Twp. 35, Rge. 9 as described on page 2

O/S#172 AF#754301 1972

Assessor's Property Tax Parcel or Account Number: P118180

Reference Numbers of Documents Assigned or Released: C/U Vio#32-2001

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)

A portion of Government Lot **3**, Section 19, Township 35 North, Range 9 East, W.M., being more particularly described as follows:

Beginning at a point which is the intersection of the South line of the Great Northern Railroad right-of-way with the West line of that tract conveyed to John W. Maxwell by instrument recorded under Auditor's File No. 720179, said point being the Northeast corner of a tract conveyed to Roger Wechsler and Linda A. Ballantine by instrument recorded under Auditor's File No. 8410110039; thence South 0°32'13" West along the Easterly line of said Wechsler/Ballantine tract a distance of 511.22 feet to the Southwest corner of Lot 1 of Short Plat No. 90-34, recorded under Auditor's File No. 9009200014; thence North 90°00'00" West along the Westerly projection of the South line of said Lot 1 of Short Plat No. 90-34, a distance of 43.23 feet; thence North 2°05'28" East a distance of 509.88 feet to the Southerly line of said Great Northern Railway right-of-way; thence North 86°47'15" East along the said Great Northern Railway right-of-way line a distance of 29.46 feet to the Point of Beginning.

Comprising 18,529 Square Feet.

EXHIBIT "A"



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, Skagit County Auditor

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.



County Assessor or Deputy

7/10/01

Date



200107100039
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7/10/2001 Page 3 of 4 11:57:09AM

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

To: **Linda S. Ballantine**
10086 Halloran Road
Bow, WA 98232

ACCOUNT NUMBER:	P118180
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	32-2001
DATE OF REMOVAL:	7-10-01
DATE SENT TO TREASURER:	7-11-01
DATE SENT TO OWNER:	7-11-01
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		3405	Violation Date		Jul-01			Interest	Totals
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference		
1	2001	11.4660	860	\$9.86	100	\$1.15	\$8.71	3%	\$8.97
2	2000	11.7375	1,700	\$19.95	100	\$1.17	\$18.78	15%	\$21.60
3	1999	11.5497	1,700	\$19.63	100	\$1.15	\$18.48	27%	\$23.47
4	1998	11.6042	1,700	\$19.73	100	\$1.16	\$18.57	39%	\$25.81
5	1997	11.3483	1,700	\$19.29	100	\$1.13	\$18.16	51%	\$27.42
6	1996	10.2297	1,700	\$17.39	100	\$1.02	\$16.37	63%	\$26.68
7	1995	9.7870	1,700	\$16.64	100	\$0.98	\$15.66	75%	\$27.41
							Subtotal		\$161.36
							20% Penalty		\$30.48
							Total		
							Tax Due		\$191.84

THESE TAXES ARE DUE AND PAYABLE ON: August 13,2001

DATE: 07/10/2001

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



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, Skagit County Auditor