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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): Brian and Deanna Huddle Ptn of Tr. 2 of Survey AF#80010280041 in the NE1/4 of Sec. 24, Twp. 36, Legal Description: Rge. 4 as described on page 2 O/S#142 AF#760016 1973 & O/S#70 AF#800684 1975 Assessor's Property Tax Parcel or Account Number: P118280 Reference Numbers of Documents Assigned or Released: C/U Vio#52-2001 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)

Beginning at the NE corner of Lot 4, Campbell's SP #11-86, filed on 6/30/89 in Volume 8 of SPs, at pg. 141 as Auditor's File No. 8906300018 located in SE; Sec 24, T36N, R4E,WM, thence S87°54'34"W along the North line of said Lot 4 a distance of 138.22' to the SW corner of Tract 2 of Huddle's survey of Sec. 24, T36N, R4E, WM, recorded 10/28/80 in Vol. 3 of Surveys Page 78 as Auditor's File No. 8010280041, thence N1°32'37"E between Tracts 1 & 2 a distance of 236.35' to the west boundary of the 60' easement to Tracts 1 & 2, thence S28°38'10"E along the westerly line of said easement a distance of 274.95' to the point of beginning.



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 of Deputy

9/1<u>1/</u>01

Date

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, Skagit County Auditor

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REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To: Brian and Deanna Huddle

24126 Hathaway Rd Sedro Woolley, Wa. 98284

ACCOUNT NUMBER:	P118280
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	52-2001
DATE OF REMOVAL:	9-11-01
DATE SENT TO TREASURER:	9-12-01
DATE SENT TO OWNER:	9-12-01
YOU ARE HEARBY NOTIFIED THE	
ABOVE DESCRIBED PROPERTY	
HAS BEEN REMOVED FROM:	Timber
THE REASON FOR REMOVAL IS:	No Longer Qualifies.

OPEN SPACE VIOLATION CALCULATION

Levy Code	13	25	Violation D	ate	Sept. 01		. ======	- 461	
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax		Current Use Tax	Tax Difference	Interest	Totals
1	2001	12.2093	430	\$5.25	100	\$1.22	\$4.03	5%	\$4.23
2	2000	12,4919	430	\$5.37	100	\$1.25	\$4.12	17%	\$4.82
3	1999	12.9801	900	\$11.68	100	\$1.30	\$10.38	29%	\$13.39
4	1998	13.2416	900	\$11.92	100	\$1.32	\$10.59	41%	\$14.93
5	1997	12,9678	900	\$11.67	100	\$1.30	\$10.37	53%	\$15.87
6	1996	12.0240	900	\$10.82	100	\$1.20	\$9.62	65%	\$15.87
7	1995	11.5836	900	\$10.43	100	\$1.16	\$9.27	77%	\$16.41
						<u> </u>		Subtotal	\$85.52
				ą.	K.			20% Penalty Total	\$16.26
					N. Samuel	en e	74.	Tax Due	\$101.78
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THESE TAXES ARE DUE AND PAYABLE ON: October 15, 2001

DATE:

09/11/2001

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

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