



200207030011
Skagit County Auditor

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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): Ray and Elsie Johnson

Legal Description: A ptn of Lt 4 S/P#36-88 in Sec. 25, Twp. 35, Rge. 9 as described on
attached.

O/S#596 AF#763556 1973

Assessor's Property Tax Parcel or Account Number: P44691

Reference Numbers of Documents Assigned or Released: C/U Vio#45-2002

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)

UNNOTED

That portion of Lot 4 of Short Plat No. 36-88, approved January 30, 1989, and recorded February 3, 1989, in Book 8 of Short Plats, page 105, under Auditor's File No. 8902030001, records of Skagit County, Washington, and being a portion of the North $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of Section 25, Township 35 North, Range 9 East, W.M., lying Northerly of Shular Road,

EXCEPT the following described tracts:

1.) Beginning at the Northwest corner of said Lot 4; thence North $88^{\circ}23'39''$ East, along the North line of said Lot 4, for a distance of 557.50 feet to the point of beginning; thence South $58^{\circ}44'42''$ East 172.96 feet to the South line of said Lot 4; thence North $64^{\circ}05'41''$ East, along said South line, for a distance of 213.20 feet to the beginning of a curve to the right, having a radius of 116.11 feet; thence Northeasterly, continuing along said South line, for an arc distance of 18.02 feet, through a central angle of $08^{\circ}53'24''$ to the East corner of said Lot 4; thence South $88^{\circ}23'39''$ West, along aforesaid North line of Lot 4, for a distance of 356.53 feet to the point of beginning.

2.) Beginning at the Northwest corner of said Lot 4; thence North $88^{\circ}23'39''$ East, along the North line of said Lot 4, for a distance of 122.18 feet; thence South $04^{\circ}56'33''$ East 596.97 feet to the South line of said Lot 4; thence South $59^{\circ}06'57''$ West, along said South line, for a distance of 9.58 feet; thence South $60^{\circ}25'58''$ West, continuing along said South line, for a distance of 187.19 feet to the Southwest corner of said Lot 4; thence North $00^{\circ}12'39''$ West, along the West line of said Lot 4, for a distance of 688.61 feet to the point of beginning.

Situate in the County of Skagit, State of Washington.



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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.

Rinda S. White
County Assessor or Deputy

7/3/02
Date



REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: JOHNSON RAY P
JOHNSON ELSIE L
53677 STATE ROUTE 20
ROCKPORT, WA 98283

Account Number: 350925-4-002-0506 (P44691)

Levy Code: 3400

Legal Description: O/S#596 AF#763556 1973 PTN N1/2 SE1/4 LY NLY SHULAR RD AKA
LOT 4 S/P 36-88 REC AF#8902030001 EXCEPT FOLLOWING DESCRI
BED PORTION: COMMENCING AT THE NW CORNER OF SAID LOT 4; TH

Violation Number: 45-2002

Date of Removal: 07/03/02 Date Notice sent to Owner: 07/05/02

Date Notice sent to Treasurer: 07/03/02

Auditor's File #: 763556

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

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

Open Space Violation Calculation

Violation Date 07/2002							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
02	10.5406	30,600	1,000	29,600	\$312.00	3%	\$321.36
01	10.7584	30,510	1,000	29,510	\$317.48	15%	\$365.10
00	11.0037	7,400	1,000	6,400	\$70.42	27%	\$89.43
99	10.8254	7,400	1,000	6,400	\$69.28	39%	\$96.30
98	10.9366	7,400	1,100	6,300	\$68.90	51%	\$104.04
97	10.7207	7,400	1,000	6,400	\$68.61	63%	\$111.83
96	9.6128	27,400	1,000	26,400	\$253.78	75%	\$444.12
Subtotal							\$1,532.18
20% Penalty on \$1,210.82							\$242.16
Total Tax Due							\$1,774.34

These taxes are due and payable on or before 08/06/02.
This is also a lien date.

07/03/02

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



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