

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

9/25/02

Date

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



200209250001

Skagit County Auditor

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Exhibit A

Lot 1 of Short Plat No. 92-033, approved December 14, 1992, recorded December 18, 1992, in Volume 10 of Short Plats, pages 160 and 161, under Auditor's File No. 9212180014, records of Skagit County, Washington; and being a portion of the North $\frac{1}{2}$ of the Northeast $\frac{1}{4}$, of Section 9 and of the Northwest $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 10, ALL in Township 33 North, Range 3 East, W.M.

ALSO that portion of Lot 2 of said Short Plat, described as follows:

Beginning at the Northeast corner of said Lot 1;
thence North $67^{\circ}14'50''$ West, along the North line of said Lot 1 a distance of 622.73 feet to the true point of beginning;
thence South $69^{\circ}35'42''$ West a distance of 340.08 feet;
thence North $25^{\circ}59'19''$ East a distance of 104.51 feet;
thence North $80^{\circ}50'37''$ East a distance of 274.06 feet to the true point of beginning.

Situate in the County of Skagit, State of Washington.



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Skagit County Auditor

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REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: TJERSLAND DAVID B
19166 REXVILLE GRANGE RD
MOUNT VERNON, WA 98273

Account Number: 330309-1-002-0005 (P15593)

Levy Code: 1575

Legal Description: O/S#549 AF#761428 1973 TRF#863887 PTN NW1/4 NE1/4 LESS RDS
AKA LT 1 S/P#92-033 AF#9212180014

Violation Number: 63-2002

Date of Removal: 09/25/02 Date Notice sent to Owner: 09/26/02

Date Notice sent to Treasurer: 09/25/02

Auditor's File #: 761428

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 09/2002							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
02	13.7295	25,000	400	24,600	\$337.75	5%	\$354.64
01	13.5383	18,000	400	17,600	\$238.27	17%	\$278.78
00	13.7127	18,000	400	17,600	\$241.34	29%	\$311.33
99	13.7284	18,000	400	17,600	\$241.62	41%	\$340.68
98	12.8664	18,000	500	17,500	\$225.16	53%	\$344.49
97	12.9483	18,000	400	17,600	\$227.89	65%	\$376.02
96	12.3375	10,800	400	10,400	\$128.31	77%	\$227.11
Subtotal							\$2,233.05
20% Penalty on					\$1,878.41		\$375.68
Total Tax Due							\$2,608.73

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These taxes are due and payable on or before 10/28/02.
This is also a lien date.

09/25/02

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



200209250001
Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: TJERSLAND DAVID B
19166 REXVILLE GRANGE RD
MOUNT VERNON, WA 98273

Account Number: 3303Q9-1-001-0200 (P119525)
Levy Code: 1575
Legal Description: ACREAGE ACCOUNT, ACRES 0.28
Violation Number: 63-2002
Date of Removal: 09/25/02 Date Notice sent to Owner: 09/26/02
Date Notice sent to Treasurer: 09/25/02
Auditor's File #: 761428
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 09/2002								

Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals	

02	13.7295	980	100	880	\$12.08	5%	\$12.68	
01	13.5383	1,000	100	900	\$12.18	17%	\$14.25	
00	13.7127	1,000	100	900	\$12.34	29%	\$15.92	
99	13.7284	1,000	100	900	\$12.36	41%	\$17.43	
98	12.8664	1,000	100	900	\$11.58	53%	\$17.72	
97	12.9483	1,000	100	900	\$11.65	65%	\$19.22	
96	12.3375	600	100	500	\$6.17	77%	\$10.92	
							Subtotal	\$108.14
20% Penalty on					\$95.46		\$19.09	
							Total Tax Due	\$127.23
=====								

These taxes are due and payable on or before 10/28/02.
This is also a lien date.

09/25/02

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



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Skagit County Auditor

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