



200302060090

Skagit County Auditor

2/6/2003 Page 1 of 3 2:40PM

**NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION  
AND ADDITIONAL TAX CALCULATIONS**  
**Chapter 84.34 RCW**  
**SKAGIT COUNTY**

Grantor(s): Skagit County Assessor's OfficeGrantee(s): Theresa M. BrownLegal Description: Lt 1 S/P#97-054 in Sec. 32, Twp. 36, Rge. 4O/S#652 AF#761871 1973Assessor's Property Tax Parcel or Account Number: P113325Reference Numbers of Documents Assigned or Released: C/U Vio#10-2003

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)

## 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.

Randy S. White  
County Assessor or Deputy

2/6/03  
Date



REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: BROWN THERESA M  
P O BOX 28661  
BELLINGHAM, WA 98227

Account Number: 360432-4-001-0100 (P113325)  
Levy Code: 1155  
Legal Description: O/S#652 AF#761871 1973 TRF#839172 LOT 1 SHORT PLAT#97-054  
AF#9806090031 LOCATED IN NE1/4 SE1/4  
Violation Number: 10-2003  
Date of Removal: 02/06/03 Date Notice sent to Owner: 02/07/03  
Date Notice sent to Treasurer: 02/06/03  
Auditor's File #: 761871  
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 02/2003							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
03	12.8163	20,000	600	19,400	\$248.64	0%	\$248.64
02	13.2706	11,900	700	11,200	\$148.63	10%	\$163.49
01	13.3853	11,900	700	11,200	\$149.92	22%	\$182.90
00	13.6425	11,900	700	11,200	\$152.80	34%	\$204.75
99	13.6841	54,900	800	54,100	\$740.31	46%	\$1,080.85
98	13.3806	21,960	900	21,060	\$281.80	58%	\$445.24
97	14.4273	13,200	900	12,300	\$177.46	70%	\$301.68
Subtotal							\$2,627.55
20% Penalty on							\$2,378.91
							\$475.78
Total Tax Due							\$3,103.33

These taxes are due and payable on or before 03/08/03.  
This is also a lien date.

02/06/03

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



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