

When Recorded Return to:



200306230094

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): Alfco, Inc.

Legal Description:

Ptn of Gov. Lots 1 and 2 in Sec. 30, Twp. 34, Rge. 4 as described on attached.

O/S#1-87 AF#8602280023 1987

Assessor's Property Tax Parcel or Account Number: P120552

Reference Numbers of Documents Assigned or Released: C/U Vio#36-2003

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)(e) (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;
 - k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW continuously since 1993;
 - l) The sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW, continuously since 1993, and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
 - m) The date of death shown on a death certificate is the date used.

Russ S. White
County Assessor or Deputy

6/23/03
Date

(See Next Page for Current Use Assessment Additional Tax Statement.)



That portion of the East 832.00 feet of Government Lots 1 and 2, Section 30, Township 34 North, Range 4 East, W.M., being more particularly described as follows:

Commencing at the Southwest corner of said Government Lot 2, (West 1/4 corner);
thence North $1^{\circ}36'30''$ East along the West line of said Government Lot 2 for a distance of 1,387.43 feet to a point on the centerline of that certain County road known as Kimble Road No. XCV;
thence South $89^{\circ}57'21''$ East along said centerline of Kimble Road No. XCV for a distance of 498.80 feet;
thence South $2^{\circ}01'24''$ West for a distance of 20.01 feet, to the southerly margin of said Kimble Road No. XCV, being the Northwest corner of that certain parcel described on Deed of Trust recorded under Skagit County Auditor's File No. 8812060034 and being the TRUE POINT OF BEGINNING;
thence continue South $2^{\circ}01'24''$ West along the West line of said parcel described on document recorded under Skagit County Auditor's File No. 8812060034 for a distance of 129.99 feet to the Southwest corner of said parcel;
thence South $1^{\circ}54'00''$ West for a distance of 1,230.63 feet, more or less, to the Southeast corner of the West 103.87 feet of the East 935.87 feet of said Government Lot 2;
thence North $1^{\circ}01'48''$ East along the East line of said West 103.87 feet of the East 935.87 feet of Government Lot 2, or East line extended, for a distance of 1,360.10 feet, more or less, to said southerly margin of Kimble Road No. XCV at a point bearing North $89^{\circ}57'21''$ West from the TRUE POINT OF BEGINNING;
thence South $89^{\circ}57'21''$ East along said southerly margin for a distance of 20.94 feet, more or less, to the POINT OF BEGINNING.



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Skagit County Auditor

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

To: Alfco, Inc.
P.O. Box 98
Mt. Vernon, WA. 98273

ACCOUNT NUMBER:	P120552
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	36-2003
DATE OF REMOVAL:	6-23-03
DATE SENT TO TREASURER:	6-23-03
DATE SENT TO OWNER:	6-24-03
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	930	Violation Date	Jun-03						
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	Totals
1	2003	13.8042	960	\$13.25	360	\$4.97	\$8.28	2%	\$8.45
2	2002	13.4480	900	\$12.10	300	\$4.03	\$8.07	14%	\$9.20
3	2001	14.0199	900	\$12.62	300	\$4.21	\$8.41	26%	\$10.60
4	2000	14.4260	900	\$12.98	300	\$4.33	\$8.66	38%	\$11.95
5	1999	14.4544	900	\$13.01	300	\$4.34	\$8.67	50%	\$13.01
6	1998	13.6662	900	\$12.30	300	\$4.10	\$8.20	62%	\$13.28
7	1997	13.7547	900	\$12.38	300	\$4.13	\$8.25	74%	\$14.36
Subtotal									\$80.85
20% Penalty									\$14.48
Total									\$95.33
Tax Due									\$95.33

THESE TAXES ARE DUE AND PAYABLE ON: July 36,2003

DATE: 06/23/2003

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



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