

When Recorded Return to:



200410260031

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 office

Grantee(s): Leslie & Marcia Tokarchuk

Legal Description: Ptn in Sec 11, Twp 34, Rge 3
as desc. on attached

015#102 AF# 777278 1979

Assessor's Property Tax Parcel or Account Number: P21983 & P116980

Reference Numbers of Documents Assigned or Released: Quvio# 62-2004

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.

Andy S. White
County Assessor or Deputy

10-26-04
Date

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

REV 64 0023-2 (7/21/03)



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Skagit County Auditor

EXHIBIT "A"

LEGAL DESCRIPTION

PARCEL "A":

Tract 1 of Skagit County Short Plat No. 54-79, approved June 1, 1979 and recorded June 4, 1979, under Auditor's File No. 7906040032, in Volume 3 of Short Plats, page 117, records of Skagit County, Washington, being a portion of the Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 11, Township 34 North, Range 3 East, W.M.

Situate in the County of Skagit, State of Washington.

PARCEL "B":

That portion of Tract 4 of Skagit County Short Plat No. 54-79, approved June 1, 1979, and recorded June 4, 1979, under Auditor's File No. 7906040032, in Volume 3 of Short Plats, page 117, records of Skagit County, Washington; being a portion of the Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 11, Township 34 North, Range 3 East, W.M., more particularly described as follows:

Beginning at the Northwest corner of Tract 1 of said Short Plat No. 54-79;
thence North $00^{\circ}56'06''$ East, along the Northerly extension of the Westerly line of said Tract 1, a distance of 70.00 feet;
thence South $88^{\circ}32'20''$ East, parallel to the North line of said Tract 1, a distance of 346.34 feet;
thence South $00^{\circ}56'06''$ West, parallel to the East line of said Tract 1, a distance of 381.15 feet, more or less, to the South line of Tract 4;
thence North $88^{\circ}32'20''$ West, along said South line, a distance of 60.00 feet, more or less, to the Southeast corner of said Tract 1;
thence North $00^{\circ}56'06''$ East, along the East line of said Tract 1, a distance of 311.15 feet to the Northeast corner thereof;
thence North $88^{\circ}32'20''$ West, along the North line of said Tract 1, a distance of 286.34 feet to the point of beginning.

Situate in the County of Skagit, State of Washington.



REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: TOKARCHUK LESLIE J
TOKARCHUK MARCIA A
16523 BENNETT RD
MOUNT VERNON, WA 98273

Account Number: 340311-4-009-0300 (P116980)

Levy Code: 1805

Legal Description: O/S#102 AF#777278 1974 DR19 DK12 THAT PORTION OF TRACT 4 S
HOUT PLAT#54-79 DEFINED AS FOLLOWS: BEGINNING AT THE NW C.
ORNER OF TRACT 1 OF SAID SHORT PLAT; THENCE NORTH 00-56-06

Violation Number: 62-2004

Date of Removal: 10/26/04 Date Notice sent to Owner: 10/27/04

Date Notice sent to Treasurer: 10/26/04

Auditor's File #: 777278

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

The reason for the removal is: OWNERS REQUEST

Open Space Violation Calculation

Violation Date 10/2004							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
04	13.4249	10,700	1,100	9,600	\$128.88	6%	\$136.61
03	13.8278	10,700	1,100	9,600	\$132.75	18%	\$156.65
02	13.5351	10,700	1,100	9,600	\$129.94	30%	\$168.92
01	13.7215	4,000	1,150	2,850	\$39.11	42%	\$55.54
00	14.0887	4,000	1,100	2,900	\$40.86	54%	\$62.92
99	14.1666	4,000	1,100	2,900	\$41.08	66%	\$68.19
98	13.7858	4,000	1,100	2,900	\$39.98	78%	\$71.16
				Subtotal			\$719.99
				20% Penalty on	\$583.38		\$116.68
				Total Tax Due			\$836.67

These taxes are due and payable on or before 11/29/04.
This is also a lien date.

10/26/04

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



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Skagit County Auditor

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REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: TOKARCHUK LESLIE J
TOKARCHUK MARCIA A
16523 BENNETT RD
MOUNT VERNON, WA 98273

Account Number: 340311-4-009-0007 (P21483)
Levy Code: 1805
Legal Description: PTN SW1/4 SE1/4 AKA TR 1 S/P#54-79 DT 19 DK 12 O/S#102 #77
7278 1974 TRF#807721
Violation Number: 62-2004
Date of Removal: 10/26/04 Date Notice sent to Owner: 10/27/04
Date Notice sent to Treasurer: 10/26/04
Auditor's File #: 777278
You are hereby notified that the above described property has been
removed from
The reason for the removal is: OWNERS REQUEST.

Open Space Violation Calculation

Violation Date 10/2004							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Difference	Tax Difference	Int	Totals
04	13.4249	11,900	1,200	10,700	\$143.65	6%	\$152.27
03	13.8278	11,900	1,300	10,600	\$146.57	18%	\$172.95
02	13.5351	11,900	1,200	10,700	\$144.83	30%	\$188.28
01	13.7215	12,500	1,200	11,300	\$155.05	42%	\$220.17
00	14.0887	25,500	1,200	24,300	\$342.36	54%	\$527.23
99	14.1666	25,500	1,200	24,300	\$344.25	66%	\$571.46
98	13.7858	25,500	1,200	24,300	\$334.99	78%	\$596.28
Subtotal							\$2,428.64
20% Penalty on							\$2,276.37 \$455.27
Total Tax Due							\$2,883.91

These taxes are due and payable on or before 11/29/04.
This is also a lien date.

10/26/04

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



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Skagit County Auditor