When Recorded Return to:

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200412080011
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 Assessors Office

Grantee(s): William and Sarah Fritsch

Legal Description:

Lt 4 S/P#91-0024 in Sec. 7, Twp. 36, Rge 4

O/S#22 AF#789013 1975

Assessor's Property Tax Parcel or Account Number: P121734

Reference Numbers of Documents Assigned or Released: C/U Vio#72-2004

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)

REV 64 0023-1 (7/21/03)

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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 had 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.

Linda S. White

County Assessor or Deputy

12/8/04

Date

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

REV 64 0023e (fill-in)-2 (7/21/03)

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REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: FRITSCH WILLIAM L
FRITSCH SARAH J
18215 MARRIOTT LN
BELLINGHAM, WA 98229

Account Number: 360407-2-001-0200 (P121734)
Levy Code: 1155
Legal Description: *ACREAGE ACCOUNT, ACRES 5.54, O/S#22 AF#789013 1975 LOT 4 S HORT PLAT#91-0024 200406110114 LOCATED NW1/4*
Violation Number: 72-2004
Date of Removal: 12/08/04 Date Notice sent to Owner: 12/09/04
Date Notice sent to Treasurer: 12/08/04
Auditor's File #: 789013
You are hereby notified that the above described property has been removed from OPEN SPACE FARM AND AGRICULTURE
The reason for the removal is: NOTICE OF CONTINUANCE NOT SIGNED.

Open Space Violation Calculation

Violation Date 12/2004

Tx Yr	Levy Rate	Market Value	Current Use	Value A/V Difference	Tax Difference	Int	Totals
04	12.7182	13,900	990	12,910	$164.19	8%	$177.33
03	12.8163	13,900	900	13,000	$166.61	20%	$199.93
02	13.2706	12,800	900	11,900	$157.92	32%	$208.45
01	13.3853	12,800	900	11,900	$159.29	44%	$229.38
00	13.6425	12,800	990	11,810	$161.12	56%	$251.35
99	13.6841	12,800	900	11,900	$162.84	68%	$273.57
98	13.3806	12,800	900	11,900	$159.23	80%	$286.61
				Subtotal	$1,131.20		$1,626.62
				20% Penalty on	$1,449.29		$289.86
					Total Tax Due		$1,916.48

These taxes are due and payable on or before 01/10/05.
This is also a lien date.

12/08/04

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

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