

When Recorded Return to:



200505130174

Skagit County Auditor

5/13/2005 Page 1 of 6 1:42PM

**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): Kenneth Shultz

Legal Description:

That portion of Lot 2 S/P#94-057 as described on attached. In Sec. 31, Twp 36, Rge 11
One year violation from Current Use Timber and nine years violation from CF. Due to
transfer. C/UTTR#2-2004 AF#200408190055 2005. Transfer from CF-75

Assessor's Property Tax Parcel or Account Number: P51922

Reference Numbers of Documents Assigned or Released: C/U Vio#26-2005 & CFVio#1-2005

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.


County Assessor or Deputy

5/13/05
Date

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



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A portion of Lot 2 of Short Plat#94-057 described as follows: Beginning at the Northeast corner of said Lot 2; thence west along the North line of Lot 2, 620 feet to the true point of beginning; thence South, 208.7 feet; thence West, 208.7 feet, thence North, 208.7 feet; thence East, 208.7 feet to true point of beginning.



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Skagit County Auditor

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

To: Kenneth Shultz
P.O. Box 39
Marblemount, WA. 98267

ACCOUNT NUMBER:	P51922
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	26-2005
DATE OF REMOVAL:	5-13-05
DATE SENT TO TREASURER:	5-13-05
DATE SENT TO OWNER:	5-16-05
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Timber
THE REASON FOR REMOVAL IS:	Owners Request.

OPEN SPACE VIOLATION CALCULATION

Levy Code	3400	Violation Date	01-May						
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	
1	2005	10.7604	22,000	\$236.73	200	\$2.15	\$234.58	1%	\$236.93
2	2004	11.1102	0	\$0.00	0	\$0.00	\$0.00	13%	\$0.00
3	2003	11.2047	0	\$0.00	0	\$0.00	\$0.00	25%	\$0.00
4	2002	10.5406	0	\$0.00	0	\$0.00	\$0.00	37%	\$0.00
5	2001	10.7584	0	\$0.00	0	\$0.00	\$0.00	49%	\$0.00
6	2000	11.0037	0	\$0.00	0	\$0.00	\$0.00	61%	\$0.00
7	1999	10.8254	0	\$0.00	0	\$0.00	\$0.00	73%	\$0.00
Subtotal							\$234.58		\$236.93
								20% Penalty	\$0.00
								Total Tax Due	\$236.93

THESE TAXES ARE DUE AND PAYABLE ON: June 16, 2005

DATE: 05/13/2005

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



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Compensating tax is not imposed if the removal of designation resulted solely from:

1. Transfer to a government entity in exchange for other forest land located within the state;
2. 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;
3. A donation of fee title, development rights or the right to harvest timber, to a government agency or organization listed in RCW 84.34.210 and 64.04.130 for the purposes stated in those sections. When land is no longer used for these purposes, compensating tax will be imposed upon the current owner;
4. The sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the Natural Heritage Council and Natural Heritage Plan as defined in chapter 79.70 RCW. When land is no longer used for these purposes, compensating tax will be imposed upon the current owner.
5. The sale or transfer of fee title to the Parks and Recreation Commission for park and recreation purposes;
6. Official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present use of such land;
7. The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
8. The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040;
9. The sale or transfer within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as classified or designated under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993;
10. The sale or transfer of forest land between July 22, 2001, and July 22, 2003, if;
 - a. The previous owner of the land died after January 1, 1991;
 - b. The deceased owner had at least fifty percent interest in the land; and
 - c. The land was classified or designated as forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW continuously since 1993.

COMPENSATING TAX STATEMENT

Parcel No: P51922 Date of Removal: 5-13-05

1. Calculation of Current Year's Taxes to Date of Removal. CFU10# 1-2005

<u>N/A</u>	÷	<u>365</u>	=	<u>N/A</u>
No. of days designated as forest land in the year of removal		No. of days in year		Proration Factor (To items 1a and 1b)
a. \$ _____	X	_____	X	_____ = \$ _____
Market Value		Levy Rate		Proration Factor
b. \$ _____	X	_____	X	_____ = \$ _____
Forest Land Value		Levy Rate		Proration Factor
c. Total amount of compensating tax for current year (subtract 1b from 1a) = \$ _____				

(Compensating Tax Statement continued next page)



2. Calculation of Prior Year's Compensating Tax.

Market Value (Jan 1 of year removed)	Less	Forest Land Value at Time of Removal	Multiplied By	Last Levy Rate Extended Against Land	Multiplied By	Years *	Equals	Compensating Tax
\$ 22,000	-	\$ 172	X	\$10.7609	X	9	=	\$ 2,113.92
(21,828)								
Recording Fee								\$ -
Total Amount of Prior Year's Compensating Tax								\$ 2,113.92

* Number of years in classification or designation,
not to exceed 9.

3. Calculation of Prior Year's Compensating Tax (Total amounts for items 1 & 2). = \$ N/A

4. Calculation of Tax for Remainder of Current Year.

N/A ÷ 365 = N/A
 No. of days remaining after removal No. of days in year Proration Factor

a. \$ _____ X _____ X _____ = \$ _____
 Market Value Levy Rate Proration Factor

b. \$ _____ X _____ X _____ = \$ _____
 Forest Land Value Levy Rate Proration Factor

c. Total amount of compensating tax for current year (subtract 4b from 4a) = \$ _____

To inquire about the availability of this notice in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users please call (800) 451-7985.

