When Recorded Return to:					
	Skagit County Auditor				
	8/31/2005 Page 1 of 3 2:58PM				
NOTICE OF REMOVAL OF CURR					
AND ADDITIONAL TAX					
Chapter 84.34 Skagit	COUNTY				
Grantor(s): Skagit County Assessors Office					
Grantee(s): Douglas and Linda MacGregor, trustees	s of MacGregor Revocable Living Trust				
Legal Description:					
Lot 4-D S/P#45-84 in Section 28, Township 36, I	Range 2				
O/S#58 AF#8104060005 1982					
Assessor's Property Tax Parcel or Account Number: P	47294				
Reference Numbers of Documents Assigned or Released:	C/U Vio#50-2005				
You are hereby notified that the current use classification been classified as:	for the above described property which has				
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	n				
Exempt Owner					
Notice of Continuance not signed					
① 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 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;
 - 1) 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

\	TT 3 - 4 -	- 6 3 41	1		1 41.		1 - 41	1.4	1
mı	The date	or death	snown	on a c	ieatn	certificate	is the	date used	١.

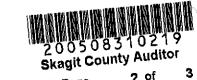
County Assessor of Deputy

Date

8/31/05

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

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



8/31/2005 Page

3 2:58PM

REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To:

MACGREGOR REVOCABLE LIVING TRUST MACGREGOR DOUGLAS I TRUSTEE MACGREGOR LINDA A TRUSTEE 881 E. LAKE SAMISH DR BELLINGHAM, WA 98229

Account Number: 360228-0-001-1100 (P47294) Levy Code: 1135

Legal Description: LOT 4-D S/P#45-84 AF#8502200050 TGW TIDELANDS ADJ 0/S#58 A F#8104060005 1982

Violation Number: 50-2005

Date Notice sent to Owner: 09/01/05
Date Notice sent to Treasurer: 08/31/05
Auditor's File #: 8104060005
You are hereby notified at the You are hereby notified that the above described property has been removed from OPEN SPACE TIMBER

The reason for the removal is: OWNERS REQUEST

Open Space Violation Calculation

Violation Date 08/2005 Market Tχ Levy Current Value Tax Value Use A/V Difference Difference Int Yг Rate \$5,368.90 \$5,093.57 \$5,129.44 \$3,638.90 \$3,672.94 \$3,746.55 \$3,768.24 4% \$5,583.66 16% \$5,908.54 28% \$6,565.68 40% \$5,094.46 52% \$5,582.87 64% \$6,144.34 434,100 394,100 394,100 12.3793 05 433,700 393,700 393,700 270,800 270,800 270,800 270,800 12.9377 13.0288 400 04 03 400 271,100 271,100 02 13.4376 300 01 13.5633 271,100 271,100 13.8351 300 00 \$41,511.65 \$7,185.60 Subtotal \$30,418.54 20% Penalty on \$35,927.99

> \$48,697.25 Total Tax Due

These taxes are due and payable on or before 10/03/05. This is also a lien date.

08/31/05

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

Skagit County Auditor

8/31/2005 Page

3 of

3 2:58PM