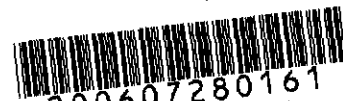


When Recorded Return to:



200607280161
Skagit County Auditor

7/28/2006 Page 1 of 4 2:16PM

**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): Stuart A. Horowitz and Li Chen

Legal Description:

A ptn of Tract P-1 of Survey AF#8909270044 in Sec. 7, Twp. 36, Rge. 3 as described on attached.

O/S#97 AF#9707030058 1997

Assessor's Property Tax Parcel or Account Number: P124792

Reference Numbers of Documents Assigned or Released: C/U Vio#34-2006

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.

Ronda S. White
County Assessor or Deputy

7/28/06

Date

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



200607280161
Skagit County Auditor

AND COMPENSATING TAX CALCULATIONS
REMOVAL OF CURRENT USE ASSESSMENT

To: Stuart A. Horowitz and Li Chen
4106 Mariah Circle
Fort Pierce, FL. 34947

| | |
|---|----------------|
| ACCOUNT NUMBER: | 124792 |
| LEGAL DESCRIPTION: | See attached |
| VIOLATION NUMBER: | 34-2006 |
| DATE OF REMOVAL: | 7-28-06 |
| DATE SENT TO TREASURER: | 7-28-06 |
| DATE SENT TO OWNER: | 7-31-06 |
| YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM: | Farm & Ag |
| THE REASON FOR REMOVAL IS: | Owners request |

OPEN SPACE VIOLATION CALCULATION

| Levy Code | 1117 | Violation Date | July | | | | | | | |
|-----------------|-------------|----------------|-----------------|-------------------|--------------------|--------------------|-------------------|------------------|--|----------|
| No. of Years | Tax Year | Levy Rate | Market Value | Market A/V Tax | Current Use A/V | Current Use Tax | Tax Difference | Interest | | |
| 1 | 2006 | 10.7902 | 3,500 | \$37.77 | 100 | \$1.08 | \$36.69 | 3% | | \$37.79 |
| 2 | 2005 | 11.5020 | 3,500 | \$40.26 | 100 | \$1.15 | \$39.11 | 15% | | \$44.98 |
| 3 | 2004 | 12.0307 | 3,500 | \$42.11 | 100 | \$1.20 | \$40.90 | 27% | | \$51.94 |
| 4 | 2003 | 12.1310 | 3,500 | \$42.46 | 100 | \$1.21 | \$41.25 | 39% | | \$57.34 |
| 5 | 2002 | 12.4828 | 3,400 | \$42.44 | 100 | \$1.25 | \$41.19 | 51% | | \$62.20 |
| 6 | 2001 | 12.5609 | 3,400 | \$42.71 | 100 | \$1.26 | \$41.45 | 63% | | \$67.56 |
| 7 | 2000 | 12.8344 | 3,400 | \$43.64 | 100 | \$1.28 | \$42.35 | 75% | | \$74.11 |
| Subtotal | | | | | | | \$282.94 | | | \$395.92 |
| | | | | | | | | 20% Penalty | | \$71.63 |
| | | | | | | | | Total Tax Due | | \$467.55 |

THESE TAXES ARE DUE AND PAYABLE ON: 8-31-06

DATE: 07/28/2006

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



200607280161
Skagit County Auditor

LEGAL DESCRIPTIONS FOR STUART HOROWITZ

June 2, 2006

Parcel A:

A portion of Government Lot 1, Section 7, Township 36 North, Range 3 East, W.M., being more particularly described as follows:

Commencing at the Northeast corner of said Section 7; thence North 88 Degrees 47'26" West along the North line of said Government Lot 1, a distance of 261.10 feet to the True Point of Beginning; thence South 01 Degrees 12'18" West, a distance of 45.25 feet; thence South 22 Degrees 27'15" East a distance of 277.63 feet; thence South 51 Degrees 07'52" East a distance of 84.23 feet; thence North 62 Degrees, 27'35" West a distance of 255.30 feet; thence North 22 Degrees 27'15" West a distance of 259.59 feet to the North line of said Government Lot 1; thence South 88 Degrees 47'26" East along said North line of Government Lot 1, a distance of 154.88 feet to the TRUE POINT OF BEGINNING.

Parcel B:

A portion of Government Lot 1, Section 7, Township 36 North, Range 3 East, W.M., being more particularly described as follows:

Commencing at the Northeast corner of said Section 7; thence North 88 Degrees 47'26" West along the North line of said Government Lot 1, a distance of 97.05 feet to the True Point of Beginning; thence South 88 Degrees 47'26" East, a distance of 50.00 feet; thence South 5 Degrees 50'18" East a distance of 94.91 feet; thence North 88 Degrees 47'26" West a distance of 50.00 feet; thence North 5 Degrees 50'18" West a distance of 94.91 feet to the TRUE POINT OF BEGINNING.

Azimuth Northwest, Inc.
17963 Wood Road Bow 98232



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Skagit County Auditor