

When recorded return to:



200610200106
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 or County: Skagit County Assessor's Office

Grantee or Property Owner: Lois I. Hagman

Mailing address: 18364 Burkland Road

Mount Vernon

WA

98274

City

State

Zip

Legal description: Portion Tract 2 of Skagit County Short Plat #90-85, being a portion of the SE1/4 of the NW1/4, Sec. 5, Twp. 33 N., Rge. 4 EWM, as described on attached Exhibit E
O/S #239 AF #761329 1973

Assessor's parcel/account number: P125145

Reference numbers of documents assigned or released: C/U Vio #62-2006

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 (specific reason) _____

Kelsey Briggs
County Assessor or Deputy

Oct. 20, 2006
Date

(See next page for current use assessment additional tax statement.)

Reclassification Option

You may apply to have the land reclassified into one of the other current use classification under chapter 84.34 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax is due until the application is denied, or, if approved, the property is later removed from classification under chapter 84.34 RCW in accordance with RCW 84.34.108.

Appeal Rights

The property owner or person responsible for the payment of taxes may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The petition must be filed with the board on or before July 1st of the year of the determination, or within thirty days after the date the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later.

Additional Tax, Interest and Penalty upon Removal

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(6)(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. The date of death shown on a death certificate is the date used.



EXHIBIT "E"

(Portion of Tract 2 added to Tract 1, Short Plat No. 90-85, After B.L.A.)

THAT PORTION OF TRACT 2 OF SKAGIT COUNTY SHORT PLAT 90-85, APPROVED FEBRUARY 6, 1991, RECORDED FEBRUARY 7TH, 1991, IN VOLUME 9 OF SHORT PLATS, PAGE 310, UNDER AUDITOR'S FILE NUMBER 9102070001, BEING A PORTION OF THE EAST HALF OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 5, TOWNSHIP 33 NORTH, RANGE 4 EAST, WILLAMETTE MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF TRACT 1 OF SAID SKAGIT COUNTY SHORT PLAT 90-85, SAID CORNER BEING ON THE WEST RIGHT-OF-WAY LINE OF THE EXISTING BURKLAND ROAD, AND 20.00 FEET WESTERLY OF, AND MEASURED PERPENDICULAR TO, THE NORTH AND SOUTH CENTER SECTION LINE OF SAID SECTION 5;

THENCE SOUTH 87°40'02" WEST, ALONG THE SOUTH LINE OF SAID TRACT 1, A DISTANCE OF 149.87 FEET, TO THE SOUTHWEST CORNER OF SAID TRACT 1 AND THE TRUE POINT OF BEGINNING;

THENCE CONTINUING SOUTH 87°40'02" WEST, A DISTANCE OF 10.00 FEET;

THENCE NORTH 3°04'53" WEST, PARALLEL WITH SAID WEST RIGHT-OF-WAY LINE OF BURKLAND ROAD, A DISTANCE OF 272.49 FEET;

THENCE NORTH 87°40'02" EAST, PARALLEL WITH SAID SOUTH LINE OF SAID TRACT 1, A DISTANCE OF 159.87 FEET, TO THE INTERSECTION WITH SAID WEST RIGHT-OF-WAY LINE OF BURKLAND ROAD;

THENCE SOUTH 3°04'53" EAST, ALONG SAID WEST RIGHT-OF-WAY, A DISTANCE OF 132.49 FEET TO THE NORTHEAST CORNER OF SAID TRACT 1;

THENCE SOUTH 89°25'40" WEST, ALONG THE NORTH LINE OF SAID TRACT 1, A DISTANCE OF 150.00 FEET TO THE NORTHWEST CORNER OF SAID TRACT 1;

THENCE SOUTH 3°04'53" EAST, PARALLEL WITH SAID WEST RIGHT-OF-WAY LINE OF BURKLAND ROAD, A DISTANCE OF 144.61 FEET TO THE SOUTHWEST CORNER OF SAID TRACT 1, TO THE TRUE POINT OF BEGINNING;

SITUATE IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.



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REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To: Lois I. Hagman
18364 Burkland Road
Mount Vernon, WA 98274

ACCOUNT NUMBER:	P125145
LEGAL DESCRIPTION:	See attached
VIOLATION NUMBER:	62-2006
DATE OF REMOVAL:	October 20, 2006
DATE SENT TO TREASURER:	October 20, 2006
DATE SENT TO OWNER:	October 2, 2006
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Farm and Agricultural
THE REASON FOR REMOVAL IS:	Owners Request for Withdrawal

OPEN SPACE VIOLATION CALCULATION

Levy Code	2665	Violation Date	October, 2006						
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	Totals
1	2006	11.88320	1,800	\$21.39	600	\$7.13	\$14.26	6%	\$15.12
2	2005	13.40010	1,800	\$24.12	600	\$8.04	\$16.08	18%	\$18.97
3	2004	12.07640	1,800	\$21.74	600	\$7.25	\$14.49	30%	\$18.84
4	2003	11.91450	1,800	\$21.45	600	\$7.15	\$14.30	42%	\$20.31
5	2002	11.30740	1,800	\$20.35	600	\$6.78	\$13.57	54%	\$20.90
6	2001	12.21520	1,700	\$20.77	600	\$7.33	\$13.44	66%	\$22.31
7	2000	12.08300	1,700	\$20.54	600	\$7.25	\$13.29	78%	\$23.66
Subtotal									\$140.11
20% Penalty									\$25.00
Total									\$165.11
Tax Due									\$165.11

THESE TAXES ARE DUE AND PAYABLE ON: November 20, 2006

DATE: Oct. 20, 2006

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



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Skagit County Auditor