

When recorded return to:



200610270001

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: Dorothy Dean Testamentary Trust, Robert E. Dean Trustee

Mailing address: 15621 Penn Road

Mount Vernon

WA

98273

City

State

Zip

Legal description: Portion of the Northeast 1/4 of the Northwest 1/4 of Section 24, Township 34 North, Range 4 East W.M. as described on attached description

O/S #33 AF #777915 1974

Assessor's parcel/account number: P125157

Reference numbers of documents assigned or released: C/U Vio #63-2006

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) _____

Karen Pringle
County Assessor or Deputy

Oct. 27, 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.



All that portion of the East $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 24, Township 34 North, Range 4 East, W.M., described as follows:

Commencing at the Northwest corner of said East $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 24; thence South 02 degrees 04' 47" West along the West line of said East $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 24, a distance of 115.09 feet to the True Point of Beginning; thence continuing South 02 degrees 04' 47" West along said West line a distance of 450.00 feet to the Northeasterly margin of Gunderson Road, as conveyed to Skagit County by deed recorded June 12, 1986 under Auditor's File No. 8606120022; thence South 87 degrees 55' 13" East a distance of 60.00 feet; thence North 02 degrees 04' 47" East a distance of 450.00 feet; thence North 87 degrees 55' 13" West a distance of 60.00 feet to the 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: Dorothy Dean Testamentary Trust, Robert E. Dean Trustee
15621 Penn Road
Mount Vernon, WA 98273

ACCOUNT NUMBER:	125157
LEGAL DESCRIPTION:	See attached
VIOLATION NUMBER:	63-2006
DATE OF REMOVAL:	October 27, 2006
DATE SENT TO TREASURER:	October 27, 2006
DATE SENT TO OWNER:	October 27, 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

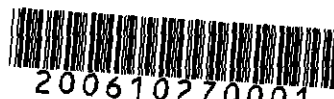
OPEN SPACE VIOLATION CALCULATION

Levy Code	1300	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	11.32000	1,500	\$16.98	100	\$1.13	\$15.85	6%	\$16.80
2	2005	11.88720	1,500	\$17.83	100	\$1.19	\$16.64	18%	\$19.64
3	2004	11.27480	1,500	\$16.91	100	\$1.13	\$15.78	30%	\$20.51
4	2003	11.26520	1,500	\$16.90	100	\$1.13	\$15.77	42%	\$22.39
5	2002	11.50500	1,500	\$17.26	100	\$1.15	\$16.11	54%	\$24.81
6	2001	11.75210	1,500	\$17.63	100	\$1.18	\$16.45	66%	\$27.31
7	2000	12.02920	1,500	\$18.04	100	\$1.20	\$16.84	78%	\$29.98
Subtotal									\$161.44
20% Penalty									\$28.93
Total Tax Due									\$190.37

THESE TAXES ARE DUE AND PAYABLE ON: November 27, 2006

DATE: Oct. 27, 2006

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



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