

When Recorded Return to:



200702210003

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(s): Skagit County Assessors Office

Grantee(s): Robert and Marion Sioben

Legal Description:

Ptn Lt. 4 of S/P#94-044 in Sec. 19, Twp. 35, Rge. 9 as described on attached

O/S#172 AF#754301 1972

Assessor's Property Tax Parcel or Account Number: P125893

Reference Numbers of Documents Assigned or Released: C/U Vio#6-2007

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.

Hinda S. White
County Assessor or Deputy

2/20/07
Date

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



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Exhibit B

Massingale Parcel

That portion of Government Lot 4, Section 19, Township 35 North, Range 9 East, W.M., Skagit County, Washington, described as follows:

Beginning at the Southwest corner of the lands described in Deed filed in Volume 951, Page 191, Skagit County Records, under Auditor's File No. 9101070067, said corner being an existing monument as shown on that certain Record of Survey dated January 1991 and filed in Volume 10 of Surveys, page 189, records of said County;
thence South $86^{\circ}47'15''$ West, 166.24 feet to a monument, being on the Easterly line of a 60 foot right-of-way as revealed on Skagit County Short Plat for Robert Sjoboen;
thence South $01^{\circ}06'32''$ West, 418.34 feet, along the East line of said right-of-way to a monument;
thence East 890.60 feet, more or less, to the West line of the Maxwell tract as described in Deed recorded under Auditor's File No. 720179, being an existing monument;
thence North $00^{\circ}32'13''$ East, 217.53 feet along said West line to the South line of Great Northern Railway right-of-way, being an existing monument;
thence South $86^{\circ}47'15''$ West, 520.78 feet along the South line of said Railroad right of way to an existing monument;
thence North $03^{\circ}12'45''$ West, 250 feet to the North line of said Railroad right-of-way, an existing monument;
thence South $86^{\circ}47'15''$ West, 184.88 feet along the North line of said Railroad right-of-way to the point of beginning.

Situate in the County of Skagit, State of Washington.



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Skagit County Auditor

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

To: Robert and Marion Sjooben
9257 Thunderbird Place
Concrete, WA. 98237

ACCOUNT NUMBER:	P125893
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	6-2007
DATE OF REMOVAL:	2-21-07
DATE SENT TO TREASURER:	2-21-07
DATE SENT TO OWNER:	2-22-07
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	3405	Violation Date	07-Feb						
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	
1	2007	9.1482	11,000	\$100.63	600	\$5.49	\$95.14	0%	\$95.14
2	2006	11.1486	11,000	\$122.63	500	\$5.57	\$117.06	9%	\$127.60
3	2005	11.4453	11,000	\$125.90	400	\$4.58	\$121.32	21%	\$146.80
4	2004	11.9044	11,000	\$130.95	400	\$4.76	\$126.19	33%	\$167.83
5	2003	11.9760	11,000	\$131.74	400	\$4.79	\$126.95	45%	\$184.08
6	2002	11.3168	11,000	\$124.48	400	\$4.53	\$119.96	57%	\$188.34
7	2001	11.4660	11,000	\$126.13	400	\$4.59	\$121.54	69%	\$205.40
						Subtotal	\$828.16		\$1,115.19
								20% Penalty	\$204.01
								Total Tax Due	\$1,319.20

THESE TAXES ARE DUE AND PAYABLE ON: 2-21-07

DATE: 02/21/2007

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



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