



200802220112  
Skagit County Auditor

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When Recorded Return to:

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\_\_\_\_\_



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 Sjoberg

Legal Description:

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

*Re-record to correct legal description*

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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That portion of Lot 4, Skagit County Short Plat No. 94-044, approved January 4, 1995, and recorded January 12, 1995, in Volume 11 of Short Plats, pages 163 and 164, under Auditor's File No. 9501120094, records of Skagit County, Washington; being a portion of Section 24, Township 35 North, Range 8 East, W.M., and Government Lots 4 and 5, in Section 19, Township 35 North, Range 9 East, W.M. described as follows:

Beginning at the Southeast corner of that parcel conveyed to James Massingale and Angela Massingale by that instrument recorded on October 4, 1994 under Auditor's file number 9410040098 records of Skagit County said point also being on the West line of that parcel conveyed to Maxwell under Auditor's file number 720179 records of Skagit County; thence South along the West line of said Maxwell parcel for a distance of 185 feet more or less to a wire fence in existence on January 14, 2007 ; thence Southwesterly along said fence to a point which is 352 feet South of the West boundary of said Massingale parcel extended Southerly; said point also lies approximately 60 feet East of the West line of said Section 19 thence Northerly for a distance of approximately 352 feet to the Southwest corner of said Massingale parcel; thence East along the South boundary of said Massingale parcel to the point of beginning.



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Skagit County Auditor

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

To: Robert and Marion Sjoboen  
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	8%	\$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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