



200809240063  
Skagit County Auditor

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200809230050  
Skagit County Auditor

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When recorded return to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Notice of Removal of Current Use Classification  
and Additional Tax Calculations**  
**Chapter 84.34 RCW**  
Skagit County

Grantor or County: Skagit County Assessors Office

Grantee or Property Owner: Arnie Garborg

Mailing address: 17901 Fir Island Road

Mt. Vernon

WA

98273

City

State

Zip

Legal description: Ptns in Sec. 13, Twp. 33, Rge. 3 and Sec. 18, Twp. 33, Rge. 4 as described on attached.

*Re-record to correct legal*

O/S#156 AF#760014 1973

Assessor's parcel/account number: P127906 and P127907

Reference numbers of documents assigned or released: C/U Vio#54-2008

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) \_\_\_\_\_

Linda S. White  
County Assessor or Deputy

9/23/08  
Date

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

That portion of the Southeast  $\frac{1}{4}$  of the Southeast  $\frac{1}{4}$  of Section 13, Township 33 North, Range 3 East, W.M. and that portion of Government Lot 6, Section 18, Township 33 North, Range 4 East, W.M. described as follows:

Beginning at the South Section corner common to said Sections 13 and 18;  
thence North perpendicular to said Section line North  $00^{\circ}01'21''$  West 1,142.04 feet to an existing fence line and the point of beginning of this description;  
thence South  $89^{\circ}03'16''$  West 173.83 feet along said fence to an angle point;  
thence North  $45^{\circ}34'58''$  West 263.51 feet more or less to the North line of the Southeast  $\frac{1}{4}$  of the Southeast  $\frac{1}{4}$ ;  
thence East 402.33 feet along said North line and the North line of Government Lot 6 to West line of the right of way for Skagit City Road;  
thence Southeasterly along said right of way a distance of 209.31 feet more or less to an existing fence line being a point East of the point of beginning;  
thence South  $89^{\circ}03'16''$  West along said fence for a distance of 149.3 feet to the point of beginning

except Parcel A & B

PARCEL "A":

That portion of Government Lot 6, Section 18, Township 33 North, Range 4 East, W.M., described as follows:

Beginning at a point on the North line of said Lot 6, 43 feet East of the Northwest corner thereof;  
thence West along the North line of said Lot 6, 43 feet to the Northwest corner thereof;  
thence South along the West line of Lot 6, 99 feet;  
thence East 100 feet;  
thence Northwesterly to the point of beginning, EXCEPT any portion thereof lying within the boundaries of the Skagit City-Fir Road No. CI, as said road was conveyed by deeds recorded April 4, 1907, and April 10, 1931, in Volume 69 of Deeds, page 290, and in Volume 157 of Deeds, pages 298 and 299, AND ALSO EXCEPT the right of way of Diking District No. 2 as condemned in Skagit County Superior Court Cause No. 3747, records of Skagit County, Washington.

Situate in the County of Skagit, State of Washington.

PARCEL "B":

That portion of the Southeast  $\frac{1}{4}$  of the Southeast  $\frac{1}{4}$  of Section 13, Township 33 North, Range 3 East, W.M., described as follows:

Beginning at the Northeast corner of said Southeast  $\frac{1}{4}$  of the Southeast  $\frac{1}{4}$ ;  
thence South 99 feet;  
thence West 187 feet;  
thence Northwesterly to a point on the North line of said subdivision, 287 feet West of the point of beginning;  
thence East on the North line of said subdivision, 287 feet to the point of beginning.

Situate in the County of Skagit, State of Washington.



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# Current Use Assessment Additional Tax Statement

RCW 84.34.108(3) ... The assessor shall revalue the affected land with reference to the full market value on the date of removal of classification. Both the assessed valuation before and after removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies ...

NOTE: No 20% penalty is due on the current year tax

Parcel No.: P127906 Levy Code 2670 Date of Removal 09/11/2008

## 1. Calculation of Current Year's Taxes to Date of Removal

No. of days in Current Use	255	/	366	No. of days in year	=	Proration factor	0.69672
Market Value	\$1,930	X	0.0097302	Levy Rate	X	Proration Factor	=
Current Use Value	\$710	X	0.0097302	Levy Rate	X	Proration Factor	=
						Taxes Owed	\$13.08
						Taxes Owed	\$4.81
						Taxes Owed	\$8.27

Amount of additional tax for current year

## 2. Calculation of Current Year Interest (Interest is calculated from April 30th at 1% per month through the month of removal)

Amount of Tax Difference \$8.27 X Interest Rate 0% = Interest Owed \$0.00

## 3. Calculation of Prior Year's Tax and Interest (Interest is calculated at the rate of 1% per month from April 30 of the tax year through the month of removal)

No. of years	Tax year	Market Value	Current Use Value	Difference	Levy Rate	Additional Tax Due	Interest @ 1% per Mo. From April 30	Total Interest	Total Tax and Interest
1	2007	\$1,900	\$700	\$1,200	10.6113	\$12.73	5.00%	\$0.64	\$13.37
2	2006	\$1,900	\$600	\$1,300	11.9537	\$15.54	17.00%	\$2.64	\$18.18
3	2005	\$1,900	\$600	\$1,300	13.4802	\$17.52	29.00%	\$5.08	\$22.61
4	2004	\$1,900	\$600	\$1,300	12.1569	\$15.80	41.00%	\$6.48	\$22.28
5	2003	\$1,900	\$600	\$1,300	11.9956	\$15.59	53.00%	\$8.26	\$23.86
6	2002	\$1,900	\$600	\$1,300	11.3959	\$14.81	65.00%	\$9.63	\$24.44
7	2001	\$1,900	\$600	\$1,300	12.3122	\$16.01	77.00%	\$12.32	\$28.33
						Totals		\$45.06	\$153.08



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RCW 84.34.108(3) ... The assessor shall revalue the affected land with reference to the full market value on the date of removal of classification. Both the assessed valuation before and after removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies ...

Parcel No.: P127907

Levy Code

2670

Date of Removal 09/11/2008255  
No. of days in Current Use

—

No. of days in year	366
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Proration factor	0.69672
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1

**Market Value** \$780

X

0.0097302  
Levy Rate

**X**

0.69672  
Proration Factor

\$5.29  
Taxes Owed

Current Use Value      \$300

X

0.0097302  
Levy Rate

x

Proation Factor

\$2.03  
Taxes Owed

Amount of additional tax for current year

\$3.25

**\$3.25**  
**Amount of Tax Difference**

X

Interest Rate

11

\$0.00  
Interest O

(Interest is calculated at the rate of 1% per month from April 30 of the tax year through the month of removal)

No. of years	Tax year	Market Value	Current Use Value	Difference	Levy Rate	Additional Tax Due	Interest @ 1% per Mo. From April 30	Total Interest	Total Tax and Interest
1	2007	\$700	\$300	\$400	10.6113	\$4.24	5.00%	\$0.21	\$4.45
2	2006	\$700	\$200	\$500	11.9537	\$5.98	17.00%	\$1.02	\$6.99
3	2005	\$700	\$200	\$500	13.4802	\$6.74	29.00%	\$1.95	\$8.69
4	2004	\$700	\$200	\$500	12.1569	\$6.08	41.00%	\$2.49	\$8.57
5	2003	\$700	\$200	\$500	11.9956	\$6.00	53.00%	\$3.18	\$9.16
6	2002	\$700	\$200	\$500	11.3959	\$5.70	65.00%	\$3.70	\$9.40
7	2001	\$700	\$200	\$500	12.3122	\$6.16	77.00%	\$4.74	\$10.90
						Totals		\$17.30	\$58.15



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## 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 1<sup>st</sup> 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.

