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200902190067  
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 Assessors Office

Grantee or Property Owner: Allan J. Redstone and Marie J. Christenson

Mailing address: 11626 Coronado Drive

Anacortes WA 98221  
City State Zip

Legal description: A ptn in N1/2 SW1/4 SW1/4 in Sec. 14, Twp. 34, Rge. 1 as described on attached.

C/UTRTMB#6-2005 AF#200604210127 2007 & CF-75

Assessor's parcel/account number: P122040

Reference numbers of documents assigned or released: C/U Vio#6-2009 & CF Vio#1-2009

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) Prev. CF-75, seven year removal plus three years Current Use Timber

Linda S. White  
County Assessor or Deputy

2-19-09  
Date

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

House Exception Description  
Portion of Skagit County Assessor's Parcel No. P-122040

For: Chris and Marie Christenson

That portion of the North 1/2 of the Southwest 1/4 of the Southwest 1/4 of Section 14, Township 34 North, Range 1 East, W.M., described as follows:

BEGINNING at the Southeast corner of that certain parcel described on Statutory Warranty Deed to Allan J. Redstone and Marie J. Christenson, a married couple, recorded under Skagit County Auditor's File No. 200704120109; thence North 3°30'00" West for a distance of 270.0 feet to the TRUE POINT OF BEGINNING; thence North 89°49'08" West parallel with the South line of said Redstone/Christenson parcel for a distance of 208.0 feet; thence North 0°10'52" East for a distance of 209.0 feet; thence South 89°49'08" East for a distance of 208.0 feet, more or less, to a point bearing North 0°10'52" East from the TRUE POINT OF BEGINNING; thence South 0°10'52" West for a distance of 209.0 feet, more or less, to the TRUE POINT OF BEGINNING.



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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.: P122040 Levy Code 1485 Date of Removal 02/13/2009

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

44 / 365 = 0.12055  
 No. of days in Current Use / No. of days in year = Proration factor  
 \$134,000 Market Value X 0.0100534 Levy Rate = \$162.40 Taxes Owed  
 \$100 Current Use Value X 0.0100534 Levy Rate = \$0.12 Taxes Owed  
 Proration Factor 0.12055  
 Amount of additional tax for current year \$162.28

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

\$162.28 X 0% Interest Rate = \$0.00 Interest Owed  
 Amount of Tax Difference X Interest Rate = Interest Owed

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	2008	\$120,000	\$100	\$119,900	7.9348	\$951.38	10.00%	\$95.14	\$1,046.52
2	2007	\$110,000	\$100	\$109,900	10.0534	\$1,104.87	22.00%	\$243.07	\$1,347.94
3	2006	\$0	\$0	\$0	10.6340	\$0.00	34.00%	\$0.00	\$0.00
4	2005	\$0	\$0	\$0	10.4142	\$0.00	46.00%	\$0.00	\$0.00
5	2004	\$0	\$0	\$0	10.7126	\$0.00	58.00%	\$0.00	\$0.00
6	2003	\$0	\$0	\$0	11.0274	\$0.00	70.00%	\$0.00	\$0.00
7	2002	\$0	\$0	\$0	11.6543	\$0.00	82.00%	\$0.00	\$0.00
<b>Totals</b>								\$338.21	\$2,394.46



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4. Total Prior Year's Tax and Interest

\$2,394.46

5. 20% Penalty

(applicable when classification is removed because of a change in use or owner has not complied with withdrawal procedure)

\$478.89

6. Total additional tax (prior year's tax, interest, and penalty)

\$2,873.35

7. Prorated tax and interest for current year

\$162.28

8. Total additional tax, interest, and penalty

(payable in full 30 days after the date the treasurer's statement is received)

\$3,035.63

9. Calculation of Tax for Remainder of Current Year

No. of days after removal	321	/	No. of days in year	365	=	Proration factor	0.87945
Market Value	\$134,000	X	Levy Rate	0.0100534	X	Proration Factor	0.87945
							\$1,184.76
Current Use Value	\$100	X	Levy Rate	0.0100534	X	Proration Factor	0.87945
							\$0.88
							\$1,183.87

Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.

Amount of additional tax for current year

\$1,183.87



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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 had 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.

