



201106020047

Skagit County Auditor

6/2/2011 Page

1 of

8 2:15PM

When recorded return to:

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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

Grantee or Property Owner: Aurora Loan Services LLC (Laszlo Ladi)

Mailing address: 10350 Park Meadows Dr

Littleton

CO

80124

City

State

Zip

Legal description: PTN of SEC 18, TWP 35 N, RGE 7 E W.M. see attached for complete legal

Assessor's parcel/account number: P43015, P42959, P42945, P42949, P42947

Reference numbers of documents assigned or released: CU VIO#009-2011

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)

\_\_\_\_\_  
 County Assessor or Deputy

\_\_\_\_\_  
 Date

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

SKAGIT

Open Space Loss Worksheet  
for Property 43015

6/2/2011 1:42:00 PM

Change In Use Date: June 02, 2011

Acres Removed: 8.0000

Non-Senior

Current Tax Year									
Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$34,300.00	\$1,800.00	10.081	0.419178	\$144.94	\$7.61	\$137.33	\$2.75	\$140.08
Remainder of Year	\$34,300.00	\$1,800.00	10.081	0.580822	\$200.83	\$10.54	\$190.29	\$0.00	\$190.29
Total									\$330.37

Prior Tax Years									
Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due from 4/30	Interest Due	Tax & Interest
1	2009 - 2010	\$34,300.00	\$1,800.00	\$32,500.00	45	9.360	\$304.21	\$42.59	\$346.80
2	2008 - 2009	\$34,300.00	\$2,100.00	\$32,200.00	45	8.567	\$275.85	\$71.72	\$347.57
3	2007 - 2008	\$24,600.00	\$2,100.00	\$22,500.00	45	9.117	\$205.14	\$77.95	\$283.09
4	2006 - 2007	\$24,600.00	\$2,100.00	\$22,500.00	45	9.809	\$220.70	\$110.35	\$331.05
5	2005 - 2006	\$24,600.00	\$2,000.00	\$22,600.00	45	11.054	\$249.83	\$154.89	\$404.72
6	2004 - 2005	\$24,600.00	\$2,100.00	\$22,500.00	45	11.410	\$256.72	\$189.97	\$446.69
7	2003 - 2004	\$24,600.00	\$2,300.00	\$22,300.00	45	12.511	\$278.99	\$239.93	\$518.92
Total									\$2,678.84

Current Year Taxes Due: 330.37  
Prior Year Taxes Due: 2,678.84

Penalty: 536.77  
Penalty Percent: 20.00%  
Total Prior Year Taxes Due: 3,214.61  
Total Additional Taxes & Interest: 3,544.98  
RECORDING FEE: \$0.00  
Total Due: 3,544.98



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Open Space Loss Worksheet  
for Property 42959

6/2/2011 1:47:27PM

Change In Use Date: June 02, 2011

Acres Removed: 9.1100

Non-Senior

Current Tax Year									
Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$27,800.00	\$1,900.00	10.081	0.419178	\$117.47	\$8.03	\$109.44	\$2.19	\$111.63
Remainder of Year	\$27,800.00	\$1,900.00	10.081	0.580822	\$162.77	\$11.12	\$151.65	\$0.00	\$151.65
Total									\$263.28

Prior Tax Years										
Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Int 1%/Mo from 4/30	Interest Due	Tax & Interest
1	2009 - 2010	\$31,300.00	\$1,900.00	\$29,400.00	45	9.360	\$275.20	14	\$38.53	\$313.72
2	2008 - 2009	\$34,800.00	\$2,100.00	\$32,700.00	45	8.567	\$280.13	26	\$72.83	\$352.97
3	2007 - 2008	\$24,900.00	\$2,100.00	\$22,800.00	45	9.117	\$207.87	38	\$78.99	\$286.86
4	2006 - 2007	\$24,900.00	\$2,100.00	\$22,800.00	45	9.809	\$223.64	50	\$111.82	\$335.46
5	2005 - 2006	\$24,900.00	\$2,000.00	\$22,900.00	45	11.054	\$253.14	62	\$156.95	\$410.09
6	2004 - 2005	\$24,900.00	\$2,100.00	\$22,800.00	45	11.410	\$260.14	74	\$192.51	\$452.65
7	2003 - 2004	\$24,900.00	\$2,400.00	\$22,500.00	45	12.511	\$281.49	86	\$242.08	\$523.58
Total										\$2,675.33

Current Year Taxes Due: 263.28  
Prior Year Taxes Due: 2,675.33

Penalty: 535.07  
Penalty Percent: 20.00%  
Total Prior Year Taxes Due: 3,210.40  
Total Additional Taxes & Interest: 3,473.68  
RECORDING FEE: \$0.00  
Total Due: 3,473.68



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Open Space Loss Worksheet  
for Property 42945

6/2/2011 1:50:51PM

Change In Use Date: June 02, 2011

Acres Removed: 2.8500

Non-Senior

Current Tax Year									
Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$12,200.00	\$700.00	10.081	0.419178	\$51.55	\$2.96	\$48.59	\$0.97	\$49.57
Remainder of Year	\$12,200.00	\$700.00	10.081	0.580822	\$71.43	\$4.10	\$67.33	\$0.00	\$67.33
Total									\$116.90

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due from 4/30	Int 1%/Mo	Interest Due	Tax & Interest
1	2009 - 2010	\$12,200.00	\$700.00	\$11,500.00	45	9.360	\$107.64	14	\$15.07	\$122.72
2	2008 - 2009	\$12,200.00	\$700.00	\$11,500.00	45	8.567	\$98.52	26	\$25.61	\$124.13
3	2007 - 2008	\$8,800.00	\$700.00	\$8,100.00	45	9.117	\$73.85	38	\$28.06	\$101.91
4	2006 - 2007	\$8,800.00	\$700.00	\$8,100.00	45	9.809	\$79.45	50	\$39.73	\$119.18
5	2005 - 2006	\$8,800.00	\$700.00	\$8,100.00	45	11.054	\$89.54	62	\$55.51	\$145.05
6	2004 - 2005	\$8,800.00	\$700.00	\$8,100.00	45	11.410	\$92.42	74	\$68.39	\$160.81
7	2003 - 2004	\$8,800.00	\$800.00	\$8,000.00	45	12.511	\$100.09	86	\$86.07	\$186.16
Total										\$959.96

Current Year Taxes Due: 116.90  
Prior Year Taxes Due: 959.96

Penalty: 191.99  
Penalty Percent: 20.00%  
Total Prior Year Taxes Due: 1,151.95  
Total Additional Taxes & Interest: 1,268.85  
RECORDING FEE: \$0.00  
Total Due: 1,268.85



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Open Space Loss Worksheet  
for Property 42949

6/2/2011 1:54:46PM

Change In Use Date: June 02, 2011

Acres Removed: 8.4800

Non-Senior

Current Tax Year									
Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$36,400.00	\$2,000.00	10.081	0.419178	\$153.81	\$8.45	\$145.36	\$2.91	\$148.27
Remainder of Year	\$36,400.00	\$2,000.00	10.081	0.580822	\$213.13	\$11.71	\$201.42	\$0.00	\$201.42
Total									\$349.69

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Int 1%/Mo from 4/30	Interest Due	Tax & Interest
1	2009 - 2010	\$36,400.00	\$2,000.00	\$34,400.00	45	9.360	\$322.00	14	\$45.08	\$367.08
2	2008 - 2009	\$36,400.00	\$2,200.00	\$34,200.00	45	8.567	\$292.98	26	\$76.18	\$369.16
3	2007 - 2008	\$26,100.00	\$2,200.00	\$23,900.00	45	9.117	\$217.90	38	\$82.80	\$300.70
4	2006 - 2007	\$26,100.00	\$2,200.00	\$23,900.00	45	9.809	\$234.43	50	\$117.22	\$351.65
5	2005 - 2006	\$26,100.00	\$2,100.00	\$24,000.00	45	11.054	\$265.30	62	\$164.49	\$429.79
6	2004 - 2005	\$26,100.00	\$2,200.00	\$23,900.00	45	11.410	\$272.69	74	\$201.79	\$474.49
7	2003 - 2004	\$26,100.00	\$2,500.00	\$23,600.00	45	12.511	\$295.25	86	\$253.92	\$549.17
Total										\$2,842.04

Current Year Taxes Due: 349.69  
Prior Year Taxes Due: 2,842.04

Penalty: 568.41  
Penalty Percent: 20.00%  
Total Prior Year Taxes Due: 3,410.45  
Total Additional Taxes & Interest: 3,760.14  
RECORDING FEE: \$0.00  
Total Due: 3,760.14



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# Open Space Loss Worksheet for Property 42947

Change in Use Date: June 02, 2011

Acres Removed: 0.1100

## Non-Senior

Current Tax Year									
Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$500.00	\$100.00	10.081	0.419178	\$2.11	\$0.42	\$1.69	\$0.03	\$1.72
Remainder of Year	\$500.00	\$100.00	10.081	0.580822	\$2.93	\$0.59	\$2.34	\$0.00	\$2.34
<b>Total</b>									<b>\$4.06</b>

## Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due from 4/30	Interest Due	Tax & Interest
1	2009 - 2010	\$500.00	\$100.00	\$400.00	45	9.360	\$3.74 14	\$0.52	\$4.27
2	2008 - 2009	\$500.00	\$100.00	\$400.00	45	8.567	\$3.43 26	\$0.89	\$4.32
3	2007 - 2008	\$300.00	\$100.00	\$200.00	45	9.117	\$1.82 38	\$0.69	\$2.52
4	2006 - 2007	\$300.00	\$100.00	\$200.00	45	9.809	\$1.96 50	\$0.98	\$2.94
5	2005 - 2006	\$300.00	\$100.00	\$200.00	45	11.054	\$2.21 62	\$1.37	\$3.58
6	2004 - 2005	\$300.00	\$100.00	\$200.00	45	11.410	\$2.28 74	\$1.69	\$3.97
7	2003 - 2004	\$200.00	\$100.00	\$100.00	45	12.511	\$1.25 86	\$1.08	\$2.33
<b>Total</b>									<b>\$23.93</b>

Current Year Taxes Due: 4.06  
Prior Year Taxes Due: 23.93

Penalty: 4.79  
Penalty Percent: 20.00%  
Total Prior Year Taxes Due: 28.72  
Total Additional Taxes & Interest: 32.78  
RECORDING FEE: \$0.00  
Total Due: 32.78



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## Reclassification Option

You may apply to have the land reclassified into one of the other current use classifications under Chapter 84.34 RCW or forest land designation under Chapter 84.33 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 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. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located. County contact information can be found at the following website:

<http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx>

## Additional Tax, Interest and Penalty upon Removal

Upon removal of classification from this property, an additional tax will 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 true and fair value for the seven tax years preceding removal; 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 could 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 when the removal is not subject to the additional tax, interest, and penalty, as provided in 4 (below).
4. The additional tax, interest, and penalty specified in 1, 2, and 3 (above) **will not** be imposed if removal from 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 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 and agricultural 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on the death certificate is the date used; or
  - l) The discovery that the land was classified in error through no fault of the owner.

REV 64 0023e (w) (11/1/10)



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Skagit County Auditor

**EXHIBIT 'A'**

**PARCEL A:**

That portion of Government Lot 2 and of the Southeast Quarter of the Northwest Quarter lying Southerly and Easterly of State Highway 20, also that portion of Government Lot 3;

EXCEPT the West 120 feet thereof, lying Northerly of Plat of Camelot on the Skagit, according to the plat thereof recorded in Volume 12 of Plats, pages 8, 9 and 10, records of Skagit County, Washington;

AND ALSO that portion of Government Lot 6 lying Northerly of the Cape Horn Road and lying Northerly of Plat of Camelot on the Skagit, according to the plat thereof recorded in Volume 12 of Plats, pages 8, 9 and 10, records of Skagit County, Washington and lying Northerly of Skagit County Short Plat No. 81-76, all being in Section 18, Township 35 North, Range 7 East of the Willamette Meridian;

TOGETHER WITH an undivided 1/17<sup>th</sup> interest in that portion of Government Lot 6, Section 18, Township 35 North, Range 7 East of the Willamette Meridian, lying South of the County Road known as Cape Horn Road to the Skagit River.

Situated in Skagit County, Washington.

**PARCEL B:**

The South 40 feet of that portion of the West 120 feet of Government Lot 3, in Section 18, Township 35 North, Range 7 East of the Willamette Meridian, lying Northerly of the County road, said South 40 feet being measured along the East line of said West 120 feet and by a line drawn parallel to the South line of said Government Lot 3.

Situated in Skagit County, Washington.

**- END OF EXHIBIT 'A' -**



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Skagit County Auditor

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