

NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND ADDITIONAL TAX CALCULATIONS Chapter 84.34 RCW SKAGIT COUNTY

Grantor(s):	Skagit County Assessor's Office						
Grantee(s):	Richard T III and Michelle R. Mooney						
Legal Descri	ption: A portion of Lt 1 S/P#95-017 in Sec. 33, Twp. 35, Rge. 5 as described on						
attached.							
O/S#180 A	F#779310 1974						
	And the state of t						
Assessor's P	roperty Tax Parcel or Account Number: P110598						
Reference N	umbers of Documents Assigned or Released: <u>C/U Vio#22-2002</u>						
You are here been classifie	by notified that the current use classification for the above described property which has ed as:						
\boxtimes	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						
\boxtimes	Notice of Continuance not signed						
	Other						
	(state specific reason)						

P110598 350533-4-007-0700

O/S#180 AF#779310 1974 ALSO KNOWN AS A PORTION OF LOT 1 SHORT PLAT#95-017 AF#9509140001 PREVIOUSLY KNOWN AS A PORTION OF LOT 2 SHORT PLAT#63-81 AF#8203150001 EXCEPT FOR PORTION OF LOT 1 OF SHORT PLAT#95-017 DEFINED AS FOLLOWS: BEGINNING AT THE NE CORNER OF SAID LOT 1; THENCE NORTH 88-48-22 WEST; ALONG THE NORTH LINE THEREOF, 208.7 FEET; THENCE SOUTH 17-59-42 EAST, PARALLEL WITH THE EAST LINE OF SAID LOT 1, 208.7 FEET; THENCE SOUTH 88-48-22 EAST, PARALLEL WITH THE NORTH LINE OF SAID LOT 1, 208.7 FEET TO THE EAST LINE OF SAID LOT 1; THENCE NORTH 17-59-42 WEST, ALONG SAID EAST LINE, 208.7 FEET TO THE POINT OF BEGINNING.

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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 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(5)(f).
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (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.

County Assessor or Deputy

4/19/02

Date

REV 64 0023-2 (1/03/00)

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REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To:

MOONEY RICHARD T III MOONEY MICHELLE R 26661 OLD DAY CREEK RD SEDRO WOOLLEY, WA 98284

Account Number: 350533-4-007-0700 (P110598) Levy Code: 1327 Legal Description: 0/S#180 AF#779310 1974 AL

O/S#180 AF#779310 1974 ALSO KNOWN AS A PORTION OF LOT 1 SH ORT PLAT#95-017 AF#9509140001 PREVIOUSLY KNOWN AS A PORTIO N OF LOT 2 SHORT PLAT#63-81 AF#8203150001 EXCEPT FOR PORTI 22-2002

Violation Number:

Date of Removal: 04/19/02 Date Notice sent to Owner: 04/22/02 Date Notice sent to Treasurer: 04/19/02 Auditor's File #: 779310
You are hereby notified that the above described property has been removed from

The reason for the removal is: NOTICE OF CONTIUANCE NOT SIGNED.

Open Space Violation Calculation

			Violation	Date 04/2	002	=====	
Tx Yr	Levy Rate	Market Value	Current Use A/V	Value Difference	Tax Difference	Int	Totals
02 01 09 98 97 96	12.0475 12.3086 12.5917 12.9801 0.0000 0.0000	20,100 20,100 20,100 40,200 40,200 21,160 15,100	700 600 600 600 600 600	19,400 19,500 19,500 39,600 39,600 20,560 14,500	\$233.72 \$240.02 \$245.54 \$514.01 \$0.00 \$0.00 \$0.00	12% 12% 24% 36% 48% 60%	\$233.72 \$238.82 \$304.47 \$699.05 \$0.00 \$0.00
			2	0% Penalty	Subtot on \$1,272.		\$1,506.06 \$254.47

Total Tax Due \$1,760.53 These taxes are due and payable on or before 05/21/02. This is also a lien date.

04/19/02

Skagit County Treasure P.O. Box 518 Mount Vernon, WA 98273 336-9350 Treasurer

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