



200208150002
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 Assessor's Office

Grantee(s): Mark and Sherri Tibbles

Legal Description: Ptn SE1/4 in Sec. 7, Twp. 34, Rge. 2 as described on attached
O/S#110 AF#803095 1975

Assessor's Property Tax Parcel or Account Number: P119436

Reference Numbers of Documents Assigned or Released: C/U Vio#56-2002

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)

LEGAL DESCRIPTION

That portion of the southeast one quarter of Section 7, Township 34 North, Range 2 East, W. M. described as follows:

Commencing at the east one-quarter corner of Section 7, Township 34 North, Range 2 East, W. M., thence S 0 36' 36" E 1517.95 feet along the east boundary of said section 7, to the southeast corner of lot 1 of Short Plat number 90-50 as recorded in volume 9 on page 299 of Short Plats, records of Skagit County, Washington.

Thence continuing S 0 36' 36" E 223.88 feet along the east line of said section 7;
Thence N 88 51' 30" W 60 feet to the point of beginning;
Thence N 88 51' 30" W 208.71 feet;
Thence S 0 36' 36" E 417.42 feet;
Thence S 88 51' 30" E 208.71 feet;
Thence N 0 36' 36" W 417.42 feet to the beginning.
Containing 2 acres more or less.



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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 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)(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)

8/14/02

Date



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

To: Mark and Sherri Tibbles
13684 Tibbles Lane
Anacortes, WA. 98221

ACCOUNT NUMBER:	P119436
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	56-2002
DATE OF REMOVAL:	8-15-02
DATE SENT TO TREASURER:	8-15-02
DATE SENT TO OWNER:	8-16-02
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Timber
THE REASON FOR REMOVAL IS:	Owner's Request

OPEN SPACE VIOLATION CALCULATION

Levy Code	1460	Violation Date	Aug-02						
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	Totals
1	2002	10.4081	10,000	\$104.08	150	\$1.56	\$102.52	4%	\$106.62
2	2001	11.0081	10,000	\$110.08	100	\$1.10	\$108.98	16%	\$126.42
3	2000	11.0511	10,000	\$110.51	100	\$1.11	\$109.41	28%	\$140.04
4	1999	11.0455	10,000	\$110.46	100	\$1.10	\$109.35	40%	\$153.09
5	1998	11.6722	7,900	\$92.21	100	\$1.17	\$91.04	52%	\$138.38
6	1997	11.0573	7,900	\$87.35	100	\$1.11	\$86.25	64%	\$141.45
7	1996	10.3396	7,900	\$81.68	100	\$1.03	\$80.65	76%	\$141.94
								Subtotal	\$947.94
								20% Penalty	\$168.26
								Total	
								Tax Due	\$1,116.20

THESE TAXES ARE DUE AND PAYABLE ON: 9-18-02

DATE: 08/14/2002

SKAGIT COUNTY TREASURER
P.O. BOX 518
MOUNT VERNON, WA 98273
(360) 336-9350



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