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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): Triple J Enterprises

Legal Description: Lt 1 of S/P#PL00-0408 and that portion of Lt 4 as described on attached  
all in Sec. 13, Twp. 34, Rge. 2.  
O/S#200 AF#751695 1973

Assessor's Property Tax Parcel or Account Number: P119456 and P119945

Reference Numbers of Documents Assigned or Released: C/U Vio#7-2003

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)

## 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.

      *Rene S. White*        
County Assessor or Deputy

      1/29/03        
Date

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UNOFFICIAL DOCUMENT

Lot 4 of Skagit County Short Plat No. PL00-0408 by that instrument recorded August 1, 2002 under Auditor's File Number 200208010118, records of Skagit County, Washington;

LESS that portion thereof described as follows:

Beginning at the Northeast corner of Lot 1 of said Short Plat No. PL00-0408; thence N 82°12'49" E along the Easterly projection of the North line of said Lot 1, a distance of 97.00 feet; thence S 7°47'11" E along a line which is parallel to and 97 feet distant from when measured at right angles to the East line of said Lot 1 and the Southerly projection thereof, a distance of 658.63 feet, more or less, to a point on the Westerly line of said Lot 4, which point bears S 31°59' E a distance of 236.66 feet, more or less, from the Southerly corner of said Lot 1; thence N 31°59' W along the Westerly line of said Lot 4, a distance of 236.66 feet, more or less, to the Southerly corner of said Lot 1; thence N 7°47'11" W along the East line of said Lot 1, a distance of 442.76 feet to the Point of Beginning and containing 1.23 acres, more or less.



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

To: Triple J Enterprises  
15356 Produce Lane  
Mt. Vernon, WA. 98273

ACCOUNT NUMBER:	P119945
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	7-2003
DATE OF REMOVAL:	1-29-03
DATE SENT TO TREASURER:	1-29-03
DATE SENT TO OWNER:	1-30-03
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Farm and Agriculture
THE REASON FOR REMOVAL IS:	No Longer Qualifies.

OPEN SPACE VIOLATION CALCULATION

Levy Code	1595	Violation Date	Jan-03						
No. of Years	Tax Year	Levy Rate	Market Value	Market AV Tax	Current Use AV	Current Use Tax	Tax Difference	Interest	Totals
1	2003	12.3762	4,900	\$60.64	1,400	\$17.33	\$43.32	0%	\$43.32
2	2002	13.8338	4,300	\$59.49	1,400	\$19.37	\$40.12	9%	\$43.73
3	2001	13.7069	3,900	\$53.46	1,400	\$19.19	\$34.27	21%	\$41.47
4	2000	13.7296	3,900	\$53.55	1,400	\$19.22	\$34.32	33%	\$45.65
5	1999	13.7604	3,900	\$53.67	1,400	\$19.26	\$34.40	45%	\$49.88
6	1998	12.9847	3,900	\$50.64	1,400	\$18.18	\$32.46	57%	\$50.96
7	1997	13.0586	3,900	\$50.93	1,300	\$16.98	\$33.95	69%	\$57.38
								Subtotal	\$332.39
								20% Penalty	\$57.81
								Total	
								Tax Due	\$390.20

THESE TAXES ARE DUE AND PAYABLE ON: March 3, 2003

DATE: 01/29/2003

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



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REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: TRIPLE J ENTERPRISES  
15356 PRODUCE LANE  
MOUNT VERNON, WA 98273

Account Number: 340213-0-005-0100 (P119456)

Levy Code: 1595

Legal Description: ACREAGE ACCOUNT, ACRES 1.01, O/S#200 AF#751695 1973 DK12 D  
R19 LOT 1 SHORT PLAT#P100-0408 AF#200208010118 IN GOVERNME  
NT LOT 6

Violation Number: 3-2003

Date of Removal: 01/28/03 Date Notice sent to Owner: 01/29/03

Date Notice sent to Treasurer: 01/28/03

Auditor's File #: 751695

You are hereby notified that the above described property has been  
removed from

The reason for the removal is: NO LONGER QUALIFIES.

Open Space Violation Calculation

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Violation Date 01/2003							
Tx Yr	Levy Rate	Market Value	Current Value	Use A/V	Tax Difference	Int	Totals
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03	12.3762	86,300	1,200	85,100	\$1,053.21	0%	\$1,053.21
02	13.8338	3,500	1,100	2,400	\$33.20	9%	\$36.19
01	13.7069	3,200	1,100	2,100	\$28.78	21%	\$34.82
00	13.7296	3,200	1,100	2,100	\$28.83	33%	\$38.34
99	13.7604	3,200	1,100	2,100	\$28.90	45%	\$41.91
98	12.9847	3,200	1,100	2,100	\$27.27	57%	\$42.81
97	13.0586	3,200	1,100	2,100	\$27.42	69%	\$46.34
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						Subtotal	\$1,293.62
20% Penalty on						\$240.41	\$48.08
Total Tax Due							\$1,341.70
=====							

These taxes are due and payable on or before 02/28/03.  
This is also a lien date.

01/28/03

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



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