



200302060081
Skagit County Auditor

2/6/2003 Page 1 of 5 12:19PM

**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): Jack F. and Alice Gibson

Legal Description: Ptn in Sec. 7 and 18, Twp. 35, Rge. 6 as described on attached
O/S#37 AF#8503220005 1986

Assessor's Property Tax Parcel or Account Number: P40788 and P41562

Reference Numbers of Documents Assigned or Released: C/U Vio#9-2003

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.

Ronda S. White

County Assessor or Deputy

2/6/03

Date

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



200302060081

Skagit County Auditor

Order No.: C25526

EXHIBIT "A"

Government Lot 4 in Section 7;

EXCEPT the West 950.50 feet thereof;

AND EXCEPT the East 484.00 feet thereof;

TOGETHER WITH that portion of Government Lot 1 In Section 18, lying Northerly of the new State Highway;

EXCEPT the West 950.50 feet;

AND EXCEPT that portion of said tract lying within the boundaries of the East 484.00 feet of said Government Lot 1;

ALL in Township 35 North, Range 6 East of the Willamette Meridian;

EXCEPT road

Situated in Skagit County, Washington

- END OF EXHIBIT "A" -



200302060081
Skagit County Auditor

2/6/2003 Page

3 of

5 12:19PM

REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: GIBSON JACK F
5264 ANGLERS HAVEN DR
OAK HARBOR, WA 98277-9610

Account Number: 350618-0-001-0002 (P41562)

Levy Code: 1335

Legal Description: THAT PTN GOV LT 1 LY NLY OF NEW ST HWY EXC W 950.5FT & EXC
THAT PTN OF SD TR L YWITHIN BOUNDARIES OF E 484FT OF SD G
OV LT 1 O/S#37 AF#8503220005 1986

Violation Number: 9-2003

Date of Removal: 02/06/03 Date Notice sent to Owner: 02/07/03

Date Notice sent to Treasurer: 02/06/03

Auditor's File #: 8503220005

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

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

Open Space Violation Calculation

Violation Date 02/2003							
Tx Yr	Levy Rate	Market Value	Current Value	Use A/V Difference	Tax Difference	Int	Totals
03	12.9542	1,600	100	1,500	\$19.43	0%	\$19.43
02	13.1504	1,600	100	1,500	\$19.73	10%	\$21.70
01	13.4481	1,000	100	900	\$12.10	22%	\$14.76
00	13.6712	1,000	100	900	\$12.30	34%	\$16.48
99	14.4755	1,500	100	1,400	\$20.27	46%	\$29.59
98	14.5532	1,500	100	1,400	\$20.37	58%	\$32.18
97	14.3644	1,500	100	1,400	\$20.11	70%	\$34.19
						Subtotal	\$168.33
						20% Penalty on	\$148.90 \$29.78
						Total Tax Due	\$198.11

These taxes are due and payable on or before 03/08/03.
This is also a lien date.

02/06/03

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



200302060081
Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: GIBSON JACK F
5264 ANGLERS HAVEN DR
OAK HARBOR, WA 98277-9610

Account Number: 350607-0-004-0002 (P40788)
Levy Code: 1335
Legal Description: GV LT 4 LESS W 950.5FT & E 484FT O/S#37 AF#8503220005 1986
Violation Number: 9-2003
Date of Removal: 02/06/03 Date Notice sent to Owner: 02/07/03
Date Notice sent to Treasurer: 02/06/03
Auditor's File #: 8503220005
You are hereby notified that the above described property has been removed from
The reason for the removal is: NOTICE OF CONTINUANCE NOT SIGNED.

Open Space Violation Calculation

=====								
Violation Date 02/2003								

Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals	

03	12.9542	42,100	1,500	40,600	\$525.94	0%	\$525.94	
02	13.1504	41,900	1,500	40,400	\$531.28	10%	\$584.41	
01	13.4481	27,900	1,500	26,400	\$355.03	22%	\$433.14	
00	13.6712	27,900	1,500	26,400	\$360.92	34%	\$483.63	
99	14.4755	50,800	1,500	49,300	\$713.64	46%	\$1,041.91	
98	14.5532	50,800	1,600	49,200	\$716.02	58%	\$1,131.31	
97	14.3644	50,800	1,500	49,300	\$708.16	70%	\$1,203.87	
							Subtotal	\$5,404.21
							20% Penalty on	\$4,878.27
								\$975.65
							Total Tax Due	\$6,379.86
=====								

These taxes are due and payable on or before 03/08/03.
This is also a lien date.

02/06/03

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



200302060081
Skagit County Auditor