

When Recorded Return to:

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200504260234

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 Assessors Office

Grantee(s): Michael D. Yeates

Legal Description:

Lot 2 of S/P#99-31 in Sec. 19, Twp. 36, Rge 4 and Sec. 24, Twp. 36, Rge. 3 I

O/S#90 AF#781712 1974

Assessor's Property Tax Parcel or Account Number: P118655 and P115712

Reference Numbers of Documents Assigned or Released: C/U Vio#20-2005

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)(e) (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;
  - 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 classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW continuously since 1993;
  - l) The sale or transfer of land 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 classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW, continuously since 1993, and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
  - m) The date of death shown on a death certificate is the date used.

Cinda S. White  
County Assessor (or Deputy)

4/26/05  
Date

(See Next Page for Current Use Assessment Additional Tax Statement.)



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Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: YEATES MICHAEL D  
18160 FOX HOLLOW LN  
BOW, WA 98232

Account Number: 360324-1-001-0300 (P115712)

Levy Code: 1210

Legal Description: O/S#90 AF#781712 1974 A PORTION LOT 2 SHORT PLAT#99-0031 A  
F#200111200077 LOCATED IN A PORTION OF NE1/4 NE1/4 DESCRIB  
ED AS FOLLOWS: BEGINNING AT THE SE CORNER OF THE NE1/4 NE1

Violation Number: 20-2005

Date of Removal: 04/26/05 Date Notice sent to Owner: 04/27/05

Date Notice sent to Treasurer: 04/26/05

Auditor's File #: 781712

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

=====							
Violation Date 04/2005							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
05	12.2098	300	100	200	\$2.44	0%	\$2.44
04	12.7510	300	100	200	\$2.55	12%	\$2.86
03	12.8488	300	100	200	\$2.57	24%	\$3.19
02	13.3039	200	100	100	\$1.33	36%	\$1.81
01	13.4222	200	100	100	\$1.34	48%	\$1.98
00	13.6932	600	100	500	\$6.85	60%	\$10.96
99	13.7364	240	100	140	\$1.92	72%	\$3.30
				Subtotal	\$19.00		\$26.54
				20% Penalty on	\$24.10		\$4.82
						Total Tax Due	\$31.36

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These taxes are due and payable on or before 05/30/05.  
This is also a lien date.

04/26/05

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



200504260234  
Skagit County Auditor

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REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: YEATES MICHAEL D  
18160 FOX HOLLOW LN  
BOW, WA 98232

Account Number: 360419-0-013-0200 (P118655)

Levy Code: 1155

Legal Description: (PORTION OF TAX 1) O/S#90 AF#781712 1974 PORTION INCLUDING  
MANUFACTURED HOME 1999 WINFIELD 66X26 SERIAL SERIAL NUMBE  
R WIN26669903487 PORTION OF LOT 2 SKAGIT COUNTY SHORT PLAT

Violation Number: 20-2005

Date of Removal: 04/26/05 Date Notice sent to Owner: 04/27/05

Date Notice sent to Treasurer: 04/26/05

Auditor's File #: 781712

You are hereby notified that the above described property has been  
removed from OPEN SPACE FARM & AGRICULTURE - NO LIEN

The reason for the removal is: NO LONGER QUALIFIES.

Open Space Violation Calculation

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Violation Date 04/2005							
Tx Yr	Levy Rate	Market Value	Current Value Use	A/V Difference	Tax Difference	Int	Totals
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05	12.1788	44,500	2,700	41,800	\$509.07	0%	\$509.07
04	12.7182	44,500	2,900	41,600	\$529.08	12%	\$592.57
03	12.8163	44,500	2,400	42,100	\$539.57	24%	\$669.07
02	13.2706	45,900	3,000	42,900	\$569.31	36%	\$774.26
01	13.3853	45,900	3,000	42,900	\$574.23	48%	\$849.86
00	13.6425	67,700	3,000	64,700	\$882.67	60%	\$1,412.27
99	13.6841	33,700	3,000	30,700	\$420.10	72%	\$722.57
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Subtotal					\$4,024.03		\$5,529.67
20% Penalty on					\$5,020.60		\$1,004.12
Total Tax Due							\$6,533.79
=====							

These taxes are due and payable on or before 05/30/05.  
This is also a lien date.

04/26/05

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



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Skagit County Auditor

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