

When Recorded Return to:

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200710240074  
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): Clear Valley Env. Farm

Legal Description:

Ptns in the NW1/4 in Sec. 14, Twp. 34, Rge. 4 as described on attached.

O/S#260 AF#751330 1973

Assessor's Property Tax Parcel or Account Number: P126737 and P24694

Reference Numbers of Documents Assigned or Released: C/U Vio#54-2007

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 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)(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.

Amelia S. White  
County Assessor or Deputy

10/24/07  
Date

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

REV 64 0023e (fill-in)-2 (7/21/03)



200710240074

Skagit County Auditor

Property Description Summary

PROPERTY ID..... P24694  
XREF.ID..... 340414-0-002-0008  
LEGAL DESCRIPTION... OPEN SPACE #260 #751330 1973 TAX 1B COM AT NW COR OF SEC 14  
TH E 329.3' TH SE'LY 1645' TO PT ON N.P. R/W 886.8' S &  
933.3' W OF N1/4 COR TH SW'LY ALG R/W 408' TH NWLY 1700FT TO  
PT 396FT S OF NW C SE C14 TH N TPOB TRNSF #807435

Property Description Summary

PROPERTY ID..... P126737  
XREF.ID..... 340414-0-001-0200  
LEGAL DESCRIPTION... ACREAGE ACCOUNT, ACRES 0.40, THAT PORTION OF THE NW1/4  
DESCRIBED AS FOLLOWS: COMMENCING AT THE N1/4 CORNER OF  
SECTION 14; THENCE WEST ALONG THE NORTH LINE OF SAID SECTION  
, 275.88 FEET TO AN INTERSECTION WITH THE WESTERLY RIGHT OF  
WAY LINE OF THE NORTHERN PACIFIC RAILWAY COMPANY; THENCE  
SOUTHWESTERLY, ALONG SAID RIGHT OF WAY, 1494.24 FEET; THENCE  
NORTHEASTERLY ALONG SAID RIGHT OF WAY, 408 FEET TO THE TRUE  
POINT OF BEGINNING; THENCE NORTH 56-41-17 WEST, ALONG THE  
NORTHEASTERLY LINE OF THE ABOVE DESCRIBED PARCEL, 157.80  
FEET; THENCE NORTH 46-15-53 EAST, 126.54 FEET; THENCE SOUTH  
53-55-39 EAST, 135.22 FEET TO THE WEST LINE OF THE RAIL ROAD  
RIGHT OF WAY; THENCE SOUTHWESTERLY ALONG SAID RIGHT OF WAY  
TO POINT OF BEGINNING.

SITUS ADDRESS.....

OWNER NAME..... CLEAR VALLEY ENV FARM  
LLC  
OWNER ADDR 1..... CLEAR VALLEY ENV FARM  
II INC  
OWNER ADDR 2..... 9 TEABERRY LANE  
CITY, STATE ZIP.... TIBURON CA 94920

1 records listed.



200710240074

Skagit County Auditor

REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: CLEAR VALLEY ENV FARM LLC  
CLEAR VALLEY ENV FARM II INC  
9 TEABERRY LANE  
TIBURON, CA 94920

Account Number: 340414-0-002-0008 (P24694)

Levy Code: 3352

Legal Description: OPEN SPACE #260 #751330 1973 TAX 1B COM AT NW COR OF SEC 1  
4 TH E 329.3' TH SE'LY 1645' TO PT ON N.P. R/W 886.8' S &  
933.3' W OF N1/4 COR TH SW'LY ALG R/W 408' TH NWLY 1700FT

Violation Number: 54-2007

Date of Removal: 10/24/07 Date Notice sent to Owner: 10/25/07

Date Notice sent to Treasurer: 10/24/07

Auditor's File #: 751330

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

The reason for the removal is: OWNERS REQUEST.

Open Space Violation Calculation

Violation Date 10/2007							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Difference	Tax Difference	Int	Totals
07	10.1002	48,700	5,100	43,600	\$440.37	6%	\$466.79
06	11.3692	48,700	4,900	43,800	\$497.97	18%	\$587.60
05	11.8393	48,700	5,100	43,600	\$516.19	30%	\$671.05
04	12.9796	48,700	5,600	43,100	\$559.42	42%	\$794.38
03	13.0731	48,700	5,500	43,200	\$564.76	54%	\$869.73
02	13.2705	48,700	6,200	42,500	\$564.00	66%	\$936.24
01	13.3086	48,700	6,200	42,500	\$565.62	78%	\$1,006.80
Subtotal					\$3,708.33		\$5,332.59
20% Penalty on					\$4,865.80		\$973.16
Total Tax Due							\$6,305.75

These taxes are due and payable on or before 11/28/07.  
This is also a lien date.

10/24/07

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



200710240074

Skagit County Auditor

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

To: Clear Valley Env. Farm  
9 Teaberry Lane  
Tiburon, California 94920

ACCOUNT NUMBER:	P126737
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	54-2007
DATE OF REMOVAL:	10-24-07
DATE SENT TO TREASURER:	10-24-07
DATE SENT TO OWNER:	10-25-07
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Farm and Agriculture
THE REASON FOR REMOVAL IS:	Owners Request.

**OPEN SPACE VIOLATION CALCULATION**

Levy Code	3352	Violation Date	07-Oct						
No. of Years	Tax Year	Levy Rate	Market Value	Market A/V Tax	Current Use A/V	Current Use Tax	Tax Difference	Interest	
1	2007	10.1002	1,000	\$10.10	100	\$1.01	\$9.09	6%	\$9.64
2	2006	11.3692	1,000	\$11.37	100	\$1.14	\$10.23	18%	\$12.07
3	2005	11.8393	1,000	\$11.84	100	\$1.18	\$10.66	30%	\$13.86
4	2004	12.9796	1,000	\$12.98	100	\$1.30	\$11.68	42%	\$16.59
5	2003	13.0731	1,000	\$13.07	100	\$1.31	\$11.77	54%	\$18.13
6	2002	13.2705	1,000	\$13.27	100	\$1.33	\$11.94	66%	\$19.82
7	2001	13.3086	1,000	\$13.31	100	\$1.33	\$11.98	78%	\$21.32
Subtotal							\$77.35		\$111.43
								20% Penalty	\$20.36
								Total Tax Due	\$131.79

**THESE TAXES ARE DUE AND PAYABLE ON: November 28, 2007**

DATE: 10/24/2007

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



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