

When recorded return to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



200807230077  
Skagit County Auditor

7/23/2008 Page 1 of 6 3:21PM

**Notice of Removal of Current Use Classification  
and Additional Tax Calculations  
Chapter 84.34 RCW**  
Skagit County

Grantor or County: Skagit County Assessors Office

Grantee or Property Owner: Brian and Kristin Isakson

Mailing address: 424 Talcott St.

Sedro Woolley WA 98284  
City State Zip

Legal description: A ptn of Tr 1 of Gunderson Meadows in Sec. 19, Twp. 34, Rge. 5 as described on attached.

O/S#54 AF#751841 1973

Assessor's parcel/account number: P30344

Reference numbers of documents assigned or released: C/U Vio#38-2008

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 (specific reason)

Randa S White  
County Assessor or Deputy

7-23-08  
Date

(See next page for current use assessment additional tax statement.)



806 Metcalf St., Sedro-Woolley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

**LEGAL DESCRIPTION FOR BRIAN ISAKSON  
OF  
AREA #2 TO BE REMOVED FROM OPEN SPACE**

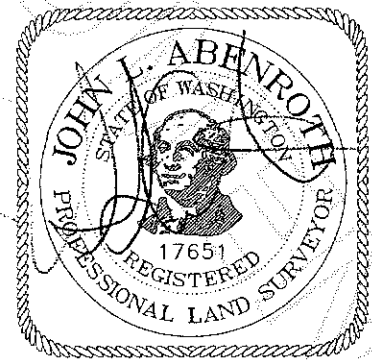
July 15, 2008

That portion of Tract 1, "Gunderson Meadow Twenty Acre Tracts", as recorded in volume 4 of Surveys, pages 80 and 81, under AF#8302090038, and corrected by affidavit recorded under AF#8402140096 which 20 acre tracts are located in Sections 19 and 30, Township 34 North, Range 5 East, W.M. described as follows:

Beginning at the southwest corner of said Tract 1; thence N 1°43'50"E along the west line thereof, a distance of 323.24 feet; thence S 26°29'53"E, a distance of 30.29 feet; thence S 56°00'50"E, a distance of 26.34 feet; thence S 85°31'48"E, a distance of 26.34 feet; thence N 64°57'15"E, a distance of 26.34 feet; thence N 36°41'00"E, a distance of 125.71 feet; thence N 79°54'18"E, a distance of 96.79 feet; thence N 35°22'18"E, a distance of 41.42 feet; thence N 9°37'42"W, a distance of 41.42 feet; thence N 54°37'42"W, a distance of 41.42 feet; thence S 80°36'33"W, a distance of 33.81 feet; thence N 19°48'12"E, a distance of 51.06 feet; thence N 20°09'35"W, a distance of 36.36 feet; thence N 60°07'21"W, a distance of 36.36 feet; thence S 79°54'52"W, a distance of 62.22 feet; thence S 72°46'03"W, a distance of 61.88 feet; thence N 5°26'06"E, a distance of 31.83 feet; thence N 32°30'49"W, a distance of 34.38 feet; thence N 70°27'45"W, a distance of 35.53 feet; thence N 1°43'50"E, a distance of 255.30 feet; thence S 71°55'46"E, a distance of 128.42 feet; thence N 85°26'28"E, a distance of 59.59 feet; thence S 21°54'29"E, a distance of 187.52 feet; thence S 27°29'40"E, a distance of 30.58 feet; thence S 5°57'32"W, a distance of 24.12 feet; thence S 59°53'52"W, a distance of 19.08 feet; thence S 21°36'49"W, a distance of 59.77 feet; thence S 6°31'35"E, a distance of 49.77 feet; thence S 54°37'42"E, a distance of 53.50 feet; thence S 9°37'42"E, a distance of 20.48 feet; thence S 51°07'16"E, a distance of 54.40 feet; thence S 55°20'48"W, a distance of 389.23 feet; thence S 1°43'50"W, a distance of 218.97 feet to the south line of said Tract 1; thence N 89°14'28"W, a distance of 20.00 feet to the point of beginning of this description.

Containing 2.03 acres.

Situate in Skagit County, Washington.



7/15/08



200807230077  
Skagit County Auditor



806 Metcalf St., Sedro-Woolley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

LEGAL DESCRIPTION  
FOR  
BRIAN ISAKSON  
OF  
AREA #1 TO BE REMOVED FROM OPEN SPACE

July 15, 2008

That portion of Tract 1, "Gunderson Meadow Twenty Acre Tracts", as recorded in volume 4 of Surveys, pages 80 and 81, under AF#8302090038, and corrected by affidavit recorded under AF#8402140096 which 20 acre tracts are located in Sections 19 and 30, Township 34 North, Range 5 East, W.M. described as follows:

Beginning at a point on the south line of said Tract 1 which lies S 89°14'28"E, a distance of 20.00 feet from the southwest corner thereof; thence N 1°43'50"E parallel with the west line of Tract 1, a distance of 218.97 feet; thence N 55°20'48"E, a distance of 389.23 feet; thence S 31°21'05"E, a distance of 62.34 feet; thence S 14°50'38"E, a distance of 81.20 feet; thence S 45°42'14"E, a distance of 87.81 feet; thence S 13°53'24"E, a distance of 172.57 feet; thence S 37°54'27"E, a distance of 57.88 feet; thence S 3°08'22"E, a distance of 40.83 feet to a point on the south line of said Tract 1; thence N 89°15'02"W, a distance of 522.15 feet to the point of beginning of this description.

Containing 3.56 acres.

Situate in Skagit County, Washington.



7/15/08



200807230077  
Skagit County Auditor



4. Total Prior Year's Tax and Interest

\$6,559.89

5. 20% Penalty

Yes X No \_\_\_\_\_  
 (applicable when classification is removed because of a change in use or owner has not complied with withdrawal procedure)

\$1,111.98

6. Total additional tax (prior year's tax, interest, and penalty)

\$6,671.87

7. Prorated tax and interest for current year

\$687.81

8. Total additional tax, interest, and penalty

(payable in full 30 days after the date the treasurer's statement is received)

\$7,359.67

9. Calculation of Tax for Remainder of Current Year

No. of days after removal	<u>167</u>	/	No. of days in year	<u>366</u>	=	Proration factor	<u>0.45628</u>
Market Value	<u>\$126,060</u>	X	Levy Rate	<u>0.0100846</u>	X	Proration Factor	<u>0.45628</u>
Current Use Value	<u>\$620</u>	X	Levy Rate	<u>0.0100846</u>	X	Proration Factor	<u>0.45628</u>
Amount of additional tax for current year							<u>\$577.21</u>
Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.							<u>\$577.21</u>

UNOFFICIAL COPY



200807230077  
 Skagit County Auditor

## Reclassification Option

You may apply to have the land reclassified into one of the other current use classification under chapter 84.34 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax is due until the application is denied, or, if approved, the property is later removed from classification under chapter 84.34 RCW in accordance with RCW 84.34.108.

## Appeal Rights

The property owner or person responsible for the payment of taxes may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The petition must be filed with the board on or before July 1<sup>st</sup> of the year of the determination, or within thirty days after the date the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later.

## Additional Tax, Interest and Penalty upon Removal

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(6)(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. The date of death shown on a death certificate is the date used.

