



200907160130
Skagit County Auditor

7/16/2009 Page 1 of 9 3:25PM

When recorded return to:

**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: White Trust, William and Lois White, Trustee

Mailing address: 10629 Chuckanut Dr

Burlington WA 98233
City State Zip

Legal description: Ptn in Sec. 30, Twp. 35, Rge. 4 as described on attached

O/S#4 AF#9104250075 1992

Assessor's parcel/account number: P38093, P38123 & P38117

Reference numbers of documents assigned or released: C/U Vio#20-2009

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) _____

Randi S. White
County Assessor or Deputy

7/16/09
Date

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

That portion of the Northeast 1/4 of the Southwest 1/4 and of the Northwest 1/4 of the Southeast 1/4 of Section 30, Township 35 North, Range 4 East, W.M. lying Northeasterly of Alternate State Highway No. 99 (SR-11, Chuckanut Drive) more particularly described as follows:

Commencing at the Southeast corner of the Southwest 1/4 (South 1/4 corner) of said Section 30, Township 35 North, Range 4 East, W.M.;

thence North $0^{\circ}46'08''$ East along the East line of said Southwest 1/4 for a distance of 2,428.58 feet, more or less, to a point on the Northeasterly right of way margin of said Alternate State Highway No. 99 (SR-11, Chuckanut Drive), and being the TRUE POINT OF BEGINNING;

thence North $43^{\circ}04'41''$ West along said Northeasterly right of way margin for a distance of 324.08 feet, more or less, to a point 20.00 feet South of the North line of said Southwest 1/4 (as measured perpendicular to the North line of said Southwest 1/4) being a point on the South margin of the Drainage District No. 14 right of way as per Skagit County Superior Court Cause No. 3604;

thence South $89^{\circ}09'27''$ East along said South margin, parallel with said North line of the Southwest 1/4 for a distance of 208.25 feet;

thence South $43^{\circ}04'41''$ East for a distance of 535.44 feet;

thence North $46^{\circ}55'19''$ East for a distance of 233.11 feet;

thence South $43^{\circ}04'41''$ East for a distance of 120.50 feet;

thence South $28^{\circ}21'06''$ West for a distance of 216.42 feet;

thence South $46^{\circ}12'10''$ West for a distance of 177.97 feet, more or less, to a point on said Northeasterly right of way margin of Alternate State Highway No. 99 (SR-11, Chuckanut Drive) at a point bearing South $43^{\circ}04'41''$ East from the TRUE POINT OF BEGINNING;

thence North $43^{\circ}04'41''$ West along said Northeasterly margin for a distance of 547.47 feet, more or less, to the TRUE POINT OF BEGINNING.

Situate in the County of Skagit, State of Washington



200907160130

Skagit County Auditor

7/16/2009 Page

2 of

9 3:25PM

Current Use Assessment Additional Tax Statement

RCW 84.34.108(3)...The assessor shall revalue the affected land with reference to the full market value on the date of removal of classification. Both the assessed valuation before and after removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies . . .

NOTE: No 20% penalty is due on the current year tax.

Parcel No.: P38093 Date of removal: 07/10/2009

1. Calculation of Current Year's Taxes to Date of Removal.

	191	÷	365	=	0.523	
	No. of days in Current Use		No. of days in year		Proration Factor (apply to 1a and 1b)	
a.	4,760	X	0.009204700	X	0.523	= \$22.91
	Market Value		Levy Rate		Proration Factor	
b.	1,200	X	0.009204700	X	0.523	= \$5.77
	Current Use Value		Levy Rate		Proration Factor	
c. Amount of additional tax for current year (subtract 1b from 1a).....						= \$17.14

2. Calculation of Current Year Interest (Interest is calculated from April 30th at 1% per month through the month of removal)

\$17.14	X	0.030	=	\$ 0.51
Amount of tax from 1c		Interest Rate		

3. Calculation of Prior Year's Tax and Interest (Interest is calculated at the rate of 1% per month from April 30 of the tax year through the month of removal)

Col's		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Of Yrs	Tax Year	Market Value	Current Use Value	Difference 1 - 2	Levy Rate	Additional Tax Due 3 x 4	Interest @ 1% per Mo. from April 30	Total Interest 5 x 6	Total Tax & Interest 5 + 7
1	2008	4,700	1,200	3,500	0.009268800	32.44	15%	4.87	37.31
2	2007	4,700	1,200	3,500	0.010073900	35.25	27%	9.52	44.77
3	2006	4,000	1,100	2,900	0.011671300	33.84	39%	13.20	47.04
4	2005	4,000	1,100	2,900	0.012429100	36.04	51%	18.38	54.42
5	2004	4,000	1,000	3,000	0.012973700	38.92	63%	24.52	63.44
6	2003	4,000	1,100	2,900	0.013061800	37.87	75%	28.40	66.27
7	2002	4,500	1,100	3,400	0.013394500	45.54	87%	39.62	85.16
Totals							357%	\$138.51	\$398.41



4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8)	=	\$ 398.41
5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure)	=	79.68
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5)	=	\$478.09
7. Prorated tax and interest for current year (Items 1c and 2)	=	\$ 17.65
8. Total additional tax, interest, and penalty (Items 6 plus 7) (Payable in full 30 days after the date the treasurer's statement is received).	=	\$495.74

9. Calculation of Tax for Remainder of Current Year.

Proration Factor:						
	174	+	365	=	0.477	
	<u>No. of days remaining after removal</u>		<u>No. of days in year</u>		<u>Proration Factor</u>	
a.	4,760	X	0.009204700	X	0.477	= \$20.89
	<u>Market Value</u>		<u>Levy Rate</u>		<u>Proration Factor</u>	
b.	1,200	X	0.009204700	X	0.477	= \$0.00
	<u>Current Use Value</u>		<u>Levy Rate</u>		<u>Proration Factor</u>	
c.	Amount of tax due for remainder of current year (9a minus 9b).....					= \$20.89
d.	Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.					

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985



Current Use Assessment Additional Tax Statement

RCW 84.34.108(3)...The assessor shall revalue the affected land with reference to the full market value on the date of removal of classification. Both the assessed valuation before and after removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies . . .

NOTE: No 20% penalty is due on the current year tax.

Parcel No.: P38123 Date of removal: 07/10/2009

1. Calculation of Current Year's Taxes to Date of Removal.

	191	÷	365	=	0.523	
	No. of days in Current Use		No. of days in year		Proration Factor (apply to 1a and 1b)	
a.	2,950	X	0.009204700	X	0.523	= \$14.20
	Market Value		Levy Rate		Proration Factor	
b.	700	X	0.009204700	X	0.523	= \$3.36
	Current Use Value		Levy Rate		Proration Factor	
c.	Amount of additional tax for current year (subtract 1b from 1a).....					= \$10.84

2. Calculation of Current Year Interest (Interest is calculated from April 30th at 1% per month through the month of removal)

\$10.84	X	0.030	=	\$ 0.33	
Amount of tax from 1c		Interest Rate			

3. Calculation of Prior Year's Tax and Interest (Interest is calculated at the rate of 1% per month from April 30 of the tax year through the month of removal)

Col's	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
No Of Yrs	Tax Year	Market Value	Current Use Value	Difference 1-2	Levy Rate	Additional Tax Due 3 x 4	Interest @ 1% per Mo. from April 30	Total Interest 5 x 6	Total Tax & Interest 5 + 7
1	2008	2,900	700	2,200	0.009268800	20.39	15%	3.06	23.45
2	2007	2,900	700	2,200	0.010073900	22.16	27%	5.98	28.14
3	2006	2,400	600	1,800	0.011671300	21.00	39%	8.19	29.19
4	2005	2,400	600	1,800	0.012429100	22.37	51%	11.41	33.78
5	2004	2,400	600	1,800	0.012973700	23.35	63%	14.71	38.06
6	2003	2,400	600	1,800	0.013061800	23.51	75%	17.63	41.14
7	2002	2,700	600	2,100	0.013394500	28.12	87%	24.46	52.58
						Totals	357%	\$85.44	\$246.34



4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8)	=	\$ 246.34
5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure)	=	49.27
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5)	=	\$295.61
7. Prorated tax and interest for current year (Items 1c and 2)	=	\$ 11.17
8. Total additional tax, interest, and penalty (Items 6 plus 7) (Payable in full 30 days after the date the treasurer's statement is received).	=	\$306.78

9. Calculation of Tax for Remainder of Current Year.

Proration Factor:

	174	+	365	=	0.477	
	<u>No. of days remaining after removal</u>		<u>No. of days in year</u>		<u>Proration Factor</u>	
a.	2,950	X	0.009204700	X	0.477	
	<u>Market Value</u>		<u>Levy Rate</u>		<u>Proration Factor</u>	
b.	700	X	0.009204700	X	0.477	
	<u>Current Use Value</u>		<u>Levy Rate</u>		<u>Proration Factor</u>	
c.	Amount of tax due for remainder of current year (9a minus 9b).....				=	\$9.88
d.	Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.					

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985



Current Use Assessment Additional Tax Statement

RCW 84.34.108(3)...The assessor shall revalue the affected land with reference to the full market value on the date of removal of classification. Both the assessed valuation before and after removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies . . .

NOTE: No 20% penalty is due on the current year tax.

Parcel No.: P38117 Date of removal: 07/10/2009

1. Calculation of Current Year's Taxes to Date of Removal.

	191	÷	365	=	0.523	
	No. of days in Current Use		No. of days in year		Proration Factor (apply to 1a and 1b)	
a.	1400	X	0.009204700	X	0.523	= \$6.73
	Market Value		Levy Rate		Proration Factor	
b.	400	X	0.009204700	X	0.523	= \$1.92
	Current Use Value		Levy Rate		Proration Factor	
c. Amount of additional tax for current year (subtract 1b from 1a).....						= \$4.81

2. Calculation of Current Year Interest (Interest is calculated from April 30th at 1% per month through the month of removal)

	\$4.81	X	0.030	=	\$ 0.14
	Amount of tax from 1c		Interest Rate		

3. Calculation of Prior Year's Tax and Interest (Interest is calculated at the rate of 1% per month from April 30 of the tax year through the month of removal)

Col's	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
No Of Yrs	Tax Year	Market Value	Current Use Value	Difference 1 - 2	Levy Rate	Additional Tax Due 3 x 4	Interest @ 1% per Mo. from April 30	Total Interest 5 x 6	Total Tax & Interest 5 + 7
1	2008	1,400	400	1,000	0.009268800	9.26	15%	1.39	10.65
2	2007	1,400	400	1,000	0.010073900	10.07	27%	2.72	12.79
3	2006	1,200	300	900	0.011671300	10.50	39%	4.10	14.60
4	2005	1,200	300	900	0.012429100	11.18	51%	5.70	16.88
5	2004	1,200	300	900	0.012973700	11.67	63%	7.35	19.02
6	2003	1,200	300	900	0.013061800	11.75	75%	8.81	20.56
7	2002	1,300	300	1,000	0.013394500	13.39	87%	11.65	25.04
Totals							357%	\$41.72	\$119.54



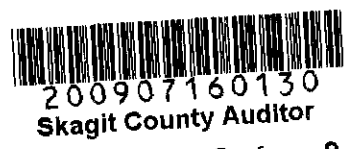
4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8)	=	\$ 119.54
5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure)	=	23.90
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5)	=	\$143.44
7. Prorated tax and interest for current year (Items 1c and 2)	=	\$ 4.95
8. Total additional tax, interest, and penalty (Items 6 plus 7) (Payable in full 30 days after the date the treasurer's statement is received).	=	\$148.39

9. Calculation of Tax for Remainder of Current Year.

Proration Factor:						
	174	÷	365	=	0.477	
	<u>No. of days remaining after removal</u>		<u>No. of days in year</u>		<u>Proration Factor</u>	
a.	1,400	X	0.009204700	X	0.477	
	<u>Market Value</u>		<u>Levy Rate</u>		<u>Proration Factor</u>	
b.	400	X	0.009204700	X	0.477	
	<u>Current Use Value</u>		<u>Levy Rate</u>		<u>Proration Factor</u>	
c.	Amount of tax due for remainder of current year (9a minus 9b).....				=	\$3.07

d. Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985



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 1st 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.

