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201008040093  
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 or County: Skagit

Grantee or Property Owner: Randall Olson, Rosalind Spitzer, Suzanne Appelo

Mailing address: 2790 Stein Hill Ln

<u>Custer</u>	<u>WA</u>	<u>98240</u>
<u>City</u>	<u>State</u>	<u>Zip</u>

Legal description: PTN of South 1/2 30-34-04 see attached for full legal

Assessor's parcel/account number: P28862

Reference numbers of documents assigned or released: CU VIO # 14-2010

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)

*Kelli A. ...*  
County Assessor or Deputy

4 Aug 10  
Date

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

**Open Space Loss Worksheet**  
for Property 28862

Change In Use Date: July 27, 2010

Acres Removed: 1.1100

**Non-Senior**

**Current Tax Year**

Year	Market Value	Current Use Value	Levy Rate	Proportion Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$6,100.00	\$1,500.00	11.689	0.569863	\$40.63	\$9.99	\$30.64	\$0.92	\$31.56
Remainder of Year	\$6,100.00	\$1,500.00	11.689	0.430137	\$30.67	\$7.54	\$23.13	\$0.00	\$23.13
<b>Total</b>									<b>\$54.69</b>

**Prior Tax Years**

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due from 4/30	Interest Due	Tax & Interest
1	2008 - 2009	\$6,100.00	\$1,500.00	\$4,600.00	138	10.866	\$49.98	15	\$7.50
2	2007 - 2008	\$6,100.00	\$1,500.00	\$4,600.00	138	10.439	\$48.02	27	\$12.97
3	2006 - 2007	\$6,100.00	\$1,500.00	\$4,600.00	138	11.595	\$53.34	39	\$20.80
4	2005 - 2006	\$6,100.00	\$1,300.00	\$4,800.00	138	12.453	\$59.77	51	\$30.48
5	2004 - 2005	\$4,900.00	\$1,250.00	\$3,650.00	138	14.022	\$51.18	63	\$32.24
6	2003 - 2004	\$4,900.00	\$1,200.00	\$3,700.00	138	13.058	\$48.31	75	\$36.24
7	2002 - 2003	\$4,900.00	\$1,250.00	\$3,650.00	138	13.198	\$48.17	87	\$41.91
<b>Total</b>									<b>\$640.92</b>

Current Year Taxes Due: **\$54.69**  
Prior Year Taxes Due: **540.92**

Penalty: **108.18**  
Penalty Percent: **0.20%**  
Total Prior Year Taxes Due: **649.10**  
Total Additional Taxes & Interest: **703.79**  
**RECORDING FEE: \$0.00**  
Total Due: **703.79**



## Reclassification Option

You may apply to have the land reclassified into one of the other current use classifications under Chapter 84.34 RCW or forest land designation under Chapter 84.33 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 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. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located.

County contact information can be found at the following website:

<http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx>

### Additional Tax, Interest and Penalty upon Removal

Upon removal of classification from this property, an additional tax will 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 true and fair value for the seven tax years preceding removal; 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 could 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 when the removal is not subject to the additional tax, interest, and penalty, as provided in 4 (below).
4. The additional tax, interest, and penalty specified in 1, 2, and 3 (above) **will not** be imposed if removal from 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 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 and agricultural 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on the death certificate is the date used; or
  - l) The discovery that the land was classified in error through no fault of the owner.



EXHIBIT "A"

**LEGAL DESCRIPTION**

That portion of Lot 2 of Skagit County Short Plat No. 58-81, approved December 31, 1981 and recorded December 31, 1981 under Auditor's File No. 8112310065, in Volume 5 of Short Plats, page 157, records of Skagit County, being a portion of the Southeast ¼ of the Southwest ¼ of Section 30, Township 34 North, Range 4 East, W.M.; EXCEPT ditch right of way and EXCEPT right of way of Dike District No. 3 as delineated on the face of the Short Plat; described as follows:

Beginning at the Southeast corner of Lot 1 of said Skagit County Short Plat No. 58-81; thence S 0°06'26" E along the East line of said subdivision and of said Lot 2, a distance of 161.43 feet, more or less, to the Southwest corner of that tract of land conveyed to Stanton C.G. Olson, Grantee from Julie Marie Olson, Grantor by that instrument dated January 11, 2002 and recorded January 16, 2002 under Auditor's File No. 200201160011, records of Skagit County, Washington; thence continuing S 0°06'26" E along the East line of said subdivision, a distance of 3.54 feet; thence N 86°22'36" W, a distance of 301.99 feet; thence N 3°49'27" E, a distance of 161.68 feet, more or less, to a point at the Westerly projection of the South line of said Lot 1; thence S 86°57'17" E, along the South line of said Lot 1 and the Westerly projection thereof, a distance of 290.70 feet, more or less, to the Point of Beginning.

TOGETHER WITH that 20 feet wide easement for ingress, egress and utilities to Lot 2 of Skagit County Short Plat No. 58-81, approved December 31, 1981 and recorded December 31, 1981 under Auditor's File No. 8112310065, in Volume 5 of Short Plats, page 157, records of Skagit County, being a portion of the Southeast ¼ of the Southwest ¼ of Section 30, Township 34 North, Range 4 East, W.M., as depicted upon the face of said Short Plat.

Said 20-foot Easement hereby merges with the Grantee's title and the Grantors adjacent property has been boundary adjusted on or about the date hereof to property to the East which has other access. Therefore the parties hereto declare said 20-foot Easement to be null and void.



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Skagit County Auditor