When recorded return to:

200905050072
Skagit County Auditor
5/5/2009 Page 1 of 5 3:09PM

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: Benson Family Trust

Mailing address: 19003 Kanako Ln

Mt. Vernon	WA	98274
City	State	Zip

Legal description: Ptn NW1/4 in Sec. 9, Twp. 33, Rge. 4 as described on attached.

O/S#235 AF#792644 1975

Assessor's parcel/account number: P99591

Reference numbers of documents assigned or released: C/U Vio#14-2009

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)

Linda S. White
County Assessor or Deputy

5/5/09
Date

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

REV 64 0023e (w) (6/8/06

UNOFFICIAL DOCUMENT

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 classiification shall be listed and taxes shell 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.: P99591 Levy Code 2665 Date of Removal 04/22/2009

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

112	/	365	=	0.30685		
No. of days in Current Use		No. of days in year		Proration factor		
$28,900	X	0.0098223	X	0.30685	=	$87.10
Market Value		Levy Rate		Proration Factor		Taxes Owed
$1,100	X	0.0098223	X	0.30685	=	$3.32
Current Use Value		Levy Rate		Proation Factor		Taxes Owed
				Amount of additional tax for current year		$83.79

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

$83.79	X	0%	=	$0.00
Amount of Tax Difference		Interest Rate		Interest Owed

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)

No. of years	Tax year	Market Value	Current Use Value	Difference	Levy Rate	Additional Tax Due	Interest @ 1% per Mo. From April 30	Total Interest	Total Tax and Interest
1	2008	$28,900	$1,100	$27,800	9.6770	$269.02	1.00%	$2.69	$271.71
2	2007	$28,800	$1,100	$27,700	11.8832	$329.16	13.00%	$42.79	$371.96
3	2006	$28,800	$1,000	$27,800	13.4001	$372.52	25.00%	$93.13	$465.65
4	2005	$19,200	$1,000	$18,200	12.0764	$219.79	37.00%	$81.32	$301.11
5	2004	$19,200	$900	$18,300	11.9145	$218.04	49.00%	$106.84	$324.87
6	2003	$19,200	$900	$18,300	11.3074	$206.93	61.00%	$126.22	$333.15
7	2002	$19,200	$800	$18,400	12.2152	$224.76	73.00%	$164.07	$388.83
							Totals	$617.07	$2,457.29

UNOFFICIAL DOCUMENT

200905050072 Skagit County Auditor 5/5/2009 Page 2 of 5 3:09PM

4. Total Prior Year's Tax and Interest $2,457.29

5. 20% Penalty **Yes** X **No** $491.46
(applicable when classification is removed because of a change in use or owner has not complied with withdrawal procedure)

6. Total additional tax (prior years's tax, interest, and penality) $2,948.75

7. Prorated tax and interest for current year $83.79

8. Total additional tax, interest, and penality $3,032.54
(payable in full 30 days after the date the treasurer's statement is received)

9. Calculation of Tax for Remainder of Current Year

253	/	365	=	0.69315		
No. of days after removal		No. of days in year		Proration factor		
$28,900	X	0.0098223	X	0.69315	=	$196.76
Market Value		Levy Rate		Proration Factor		Taxes Owed
$1,100	X	0.0098223	X	0.69315	=	$7.49
Current Use Value		Levy Rate		Proration Factor		Taxes Owed

Amount of additional tax for current year $189.27

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

UNOFFICIAL DOCUMENT

200905050072
Skagit County Auditor
5/5/2009 Page 3 of 5 3:09PM

Property Description Summary

PROPERTY ID..... P99591
XREF.ID..... 330409-2-002-0200

LEGAL DESCRIPTION... ACREAGE ACCOUNT, ACRES 10.60, NW1/4 NW1/4 LESS 100 FT STRIP TO P NICKEL TAX 1 & N 40 FT OF W 980 FT & RD & DITCH & W 660 FT OPEN SPACE #235 AF #792644 1975 TRNSF #806729 LESS 1 AC TR & HOUSE EXCEPT FOR THE FOLLOWING DESCRIBED PARCEL: BEGIN AT A POINT ON THE EAST LINE OF SAID SUBDIVISION AT A POINT LYING 420.5 FEET NORHT OF THE SE CORNER OF SAID SUBDIVISION; THENCE CONTINUE NORTH ALONG SAID EAST LINE, 208.7 FEET; TEHNCE WEST AT A RIGHT ANGLE TO SAID EAST LINE, 208.7 FEET; TEHNCE SOUTH PARALLEL WITH SAID EAST LINE, 208.7 FEET; THENCE EAST AT RIGHT ANGLES TO SAID EAST LINE, 208.7 FEET TO THE POINT OF BEGINNING.

SITUS ADDRESS..... 19046 KANAKO LANE
MOUNT VERNON, WA 98274
SITUS CSZ..... MOUNT VERNON, WA 98274

OWNER NAME..... BENSON FAMILY TRUST
OWNER ADDR 1..... BENSON ROBERT H TRUSTE
E
OWNER ADDR 2..... BENSON MILDRED G TRUST
EE
OWNER ADDR 3..... 19003 KANAKO LN
CITY, STATE ZIP.... MOUNT VERNON WA 98274

1 records listed.

UNOFFICIAL DOCUMENT

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.

200905050072
Skagit County Auditor
5/5/2009 Page 5 of 5 3:09PM

UNOFFICIAL DOCUMENT