

When Recorded Return to:
SKAGIT COUNTY ASSESSOR'S OFFICE



199909140001

Kathy Hill, 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 Assessor's Office

Grantee(s) Daniel and Carol Miller

Legal Description Ptn SW1/4 Sec. 21, Twp. 35, Rge. 4 aka ptn Lt B S/P#86-78 as
described on pg 2 O/S#657 AF#763166 1973

Assessor's Property Tax Parcel or Account Number Ptn of 350421-3-006-0008 P37016

Reference numbers of Documents Assigned or Released O/S Vio#42-99

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 CH. 84.34 RCW
- ☐ Change to a use resulting in disqualification
- ☒ Exempt Owner
- ☐ Notice of Continuance not signed
- ☒ Other To county for road right of way, no back taxes due to threat
of condemnation.

(state specific reason)

ATTACHMENT

LEGAL DESCRIPTION - PROPERTY ID NUMBER P37016, P37021,

A PARCEL OF LAND FOR THE PURPOSE OF STREET RIGHT-OF-WAY ACQUISITION, SITUATED WITHIN THE FOLLOWING DESCRIBED TRACTS OF LAND:

A PORTION OF THE WEST HALF OF THE SOUTHWEST QUARTER OF SECTION 21, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M.,

P37016: BEGINNING AT THE NORTHWEST CORNER OF THE ABOVE DESCRIBED PROPERTY SAID CORNER SITUATED ON THE SOUTH RIGHT-OF-WAY MARGIN OF COOK ROAD; THENCE SOUTHERLY ALONG THE WEST LINE OF SAID PROPERTY A DISTANCE OF 26.00 FEET; THENCE EASTERLY A DISTANCE OF 108.05 FEET TO A POINT LYING 27.00 FEET SOUTHERLY OF THE NORTH LINE OF SAID PROPERTY; THENCE EASTERLY A DISTANCE OF 448.00 FEET TO A POINT LYING 25.00 FEET SOUTHERLY OF SAID NORTH LINE; THENCE EASTERLY A DISTANCE OF 400.66 FEET TO A POINT LYING 30.00 FEET SOUTHERLY OF SAID NORTH LINE; THENCE NORTHERLY 4.00 FEET TO A POINT LYING 26.00 FEET SOUTHERLY OF SAID NORTH LINE; THENCE EASTERLY TO A POINT ON THE WEST LINE OF TRACT "A" OF SHORT PLAT NUMBER 86-78, APPROVED OCTOBER 26, 1978 AND RECORDED OCTOBER 27, 1978, UNDER AUDITOR'S FILE NUMBER 890223, RECORDS OF SKAGIT COUNTY, WASHINGTON, SAID POINT LYING 27.21 FEET SOUTHERLY OF THE NORTHWEST CORNER OF SAID TRACT "A"; THENCE NORTHERLY ALONG SAID WEST LINE A DISTANCE OF 27.21 FEET TO SAID NORTHWEST CORNER; THENCE WESTERLY ALONG SAID NORTH LINE AND THE SOUTH RIGHT-OF-WAY MARGIN OF COOK ROAD TO THE POINT OF BEGINNING.



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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; or
 - 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; or
 - c) A natural disaster such as flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property; or
 - 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; or
 - e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
 - f) Acquisition of property interest 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)(d) (farm homesite value).

Rinde S. White
County Assessor or Deputy

September 14, 1999

Date



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