

When Recorded Return to:  
SKAGIT COUNTY ASSESSOR'S OFFICE



199912200059  
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) National Frozen Foods

Legal Description Ptn in S1/2 of Sec. 20, Twp. 35, Rge. 4 as described on pg. 2

O/S#215 AF#760263 1973

Assessor's Property Tax Parcel or Account Number Ptns P36967, P36969 & P36987 (no new accounts crated for county road right of way)

Reference numbers of Documents Assigned or Released Rerecording of O/S Vio#57-99 to replace previous recording of AF#199911160044 as legal description changed.

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 County road right of way. No back taxes due to threat of eminent domain.

(state specific reason)

**ATTACHMENT**

**LEGAL DESCRIPTION - PROPERTY ID NUMBER P36967**

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

THAT PORTION OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 20, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M., DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID SUBDIVISION; THENCE NORTH 89°35'45" WEST ALONG THE NORTH LINE OF SAID SUBDIVISION, A DISTANCE OF 283.35 FEET; THENCE SOUTH 0°23'40" EAST, PARALLEL WITH THE EAST LINE OF SAID SUBDIVISION, A DISTANCE OF 25.00 FEET TO THE SOUTH RIGHT-OF-WAY LINE OF THE COOK ROAD AND THE TRUE POINT OF BEGINNING; THENCE SOUTH 0°23'40" EAST, A DISTANCE OF 2,632.09 FEET TO THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SECTION 20; THENCE NORTH 89°15'20" WEST ALONG THE SOUTH LINE OF SAID SOUTHWEST QUARTER, A DISTANCE OF 1,043.92 FEET TO THE SOUTHWEST CORNER OF SAID EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 20; THENCE NORTH 0°23'35" WEST ALONG THE WEST LINE OF SAID SUBDIVISION, A DISTANCE OF 332.58 FEET TO THE CENTER OF THE OLYMPIC MARSH DRAINAGE DITCH; THENCE SOUTH 89°15'20" EAST ALONG THE CENTERLINE OF SAID DITCH 241.05 FEET TO THE BEGINNING OF A CURVE TO THE LEFT HAVING A RADIUS OF 80 FEET; THENCE ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 89°55'40", AN ARC DISTANCE OF 125.56 FEET; THENCE NORTH 0°49' EAST ALONG THE CENTERLINE OF SAID DITCH, A DISTANCE OF 913.78 FEET TO THE SOUTH LINE OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 20; THENCE NORTH 89°25'32" WEST ALONG THE SOUTH LINE OF SAID SUBDIVISION, A DISTANCE OF 4.86 FEET TO A POINT ON THE WEST LINE OF THE EAST 990 FEET OF SAID NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 20; THENCE NORTH 0°23'40" EAST ALONG THE WEST LINE OF SAID EAST 990 FEET, A DISTANCE OF 1,301.44 FEET TO THE SOUTH RIGHT-OF-WAY LINE OF THE COOK ROAD; THENCE SOUTH 89°34'45" EAST ALONG SAID ROAD, A DISTANCE OF 706.75 FEET TO THE TRUE POINT OF BEGINNING.

EXCEPT THE RIGHT-OF-WAY FOR THE COUNTY ROAD KNOWN AS THE COOK ROAD ALONG THE NORTH LINE THEREOF, WHICH RIGHT-OF-WAY INCLUDES THE PROPERTY CONVEYED TO SKAGIT COUNTY BY AUDITOR'S FILE NO. 770212.

SITUATE IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.

SUBJECT TO RIGHTS, TITLE, EASEMENTS, RESTRICTIONS, AND RESERVATIONS OF RECORD OR WHICH ATTACHED THERETO BY OPERATION OF LAW; SAID STREET RIGHT-OF-WAY ACQUISITION PARCEL DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF THE ABOVE DESCRIBED PARCEL; THENCE SOUTHERLY ALONG THE EAST LINE OF SAID PARCEL TO A POINT 23.00 FEET SOUTHERLY OF THE SOUTH RIGHT-OF-WAY MARGIN OF COOK ROAD; THENCE WESTERLY PARALLEL WITH SAID SOUTH MARGIN 162.92 FEET; THENCE WESTERLY TO A POINT ON THE WEST LINE OF SAID PARCEL 13.00 FEET SOUTHERLY OF SAID SOUTH MARGIN; THENCE NORTHERLY ALONG SAID WEST LINE TO THE NORTHWEST CORNER OF SAID PARCEL AND THE SOUTH RIGHT-OF-WAY MARGIN OF COOK ROAD; THENCE EASTERLY ALONG THE NORTH LINE OF SAID PARCEL AND SAID SOUTH MARGIN TO THE POINT OF BEGINNING.



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**ATTACHMENT**

**LEGAL DESCRIPTION - PROPERTY ID NUMBER P36969**

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

THE EAST 283.32 FEET OF THE SOUTHWEST QUARTER OF SECTION 20, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M. (AS MEASURED AT RIGHT ANGLES TO THE EAST LINE THEREOF), EXCEPT THE NORTH 25 FEET THEREOF CONVEYED TO SKAGIT COUNTY FOR ROAD PURPOSES BY DEEDS RECORDED APRIL 25, 1894, UNDER AUDITOR'S FILE NO. 19199, IN VOLUME 28 OF DEEDS, PAGE 549, AND RECORDED UNDER AUDITOR'S FILE NO. 770212, RECORDS OF SKAGIT COUNTY, WASHINGTON.

SITUATE IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.

SUBJECT TO RIGHTS, TITLE, EASEMENTS, RESTRICTIONS, AND RESERVATIONS OF RECORD OR WHICH ATTACHED THERETO BY OPERATION OF LAW; SAID STREET RIGHT-OF-WAY ACQUISITION PARCEL DESCRIBED AS FOLLOWS:

THE NORTHERLY 23.00 FEET OF THE ABOVE DESCRIBED PARCEL.



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**ATTACHMENT**

**LEGAL DESCRIPTION - PROPERTY ID NUMBER P36987 and P36989**

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

THE WEST HALF OF THE SOUTHEAST QUARTER OF SECTION 20, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M., EXCEPT THE EAST 855 FEET THEREOF, AND EXCEPT THE NORTH 25 FEET THEREOF CONVEYED TO SKAGIT COUNTY FOR ROAD PURPOSES BY DEEDS RECORDED APRIL 25, 1894, UNDER AUDITOR'S FILE NO. 19199, IN VOLUME 28 OF DEEDS, PAGE 549, AND RECORDED JUNE 27, 1972, UNDER AUDITOR'S FILE NO. 770212, RECORDS OF SKAGIT COUNTY, WASHINGTON.

SITUATE IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.

SUBJECT TO RIGHTS, TITLE, EASEMENTS, RESTRICTIONS, AND RESERVATIONS OF RECORD OR WHICH ATTACHED THERETO BY OPERATION OF LAW; SAID STREET RIGHT-OF-WAY ACQUISITION PARCEL DESCRIBED AS FOLLOWS:

P36987:

THE NORTHERLY 20.00 FEET OF THE ABOVE DESCRIBED PARCEL.

P36989:

NONE.



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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).

Renda S. White  
County Assessor or Deputy

December 20, 1999

Date



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