



200012050047

, 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): Gene and Carolyn Higgins

Legal Description: Ptn SW1/4 NE1/4 Sec. 21, Twp. 34, Rge. 4 as described on page 3

O/S#5 AF#9703140026 1998

Assessor's Property Tax Parcel or Account Number: P27079

Reference Numbers of Documents Assigned or Released: O/S Vio#61-2000

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 Threat of eminent domain by City of Mt. Vernon, no back taxes due.
(state specific reason)

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 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(5)(f)).
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (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.

Ronda S. White

County Assessor or Deputy

12/5/00

Date



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The Southwest 1/4 of the Northeast 1/4 of Section 21, Township 34 North, Range 4 East, W.M.; EXCEPT the West 350 feet thereof; AND ALSO EXCEPT the South 30 feet thereof for Division Street; AND ALSO EXCEPT the following described tracts:

TRACT A

Beginning at the Northeast corner of the Southwest 1/4 of the Northeast 1/4 of Section 21, Township 34 North, Range 4 East, W.M.; thence North 88 degrees 28'56" West along the North line of said Southwest 1/4 of the Northeast 1/4 for a distance of 25.00 feet; thence South 1 degree 14'53" West, parallel with the East line of said Southwest 1/4 of the Northeast 1/4, for a distance of 125.04 feet, to the intersection of the Westerly projection of the South line of Lot 10 of the "PLAT OF THUNDERBIRD II", as recorded in Volume 10 of Plats, pages 39 and 40, records of Skagit County, Washington; thence South 88 degrees 34'58" East along said projection of the South line of Lot 10, for a distance of 25.00 feet to the East line of said Southwest 1/4 of the Northeast 1/4; thence North 1 degree 14'53" East along the East line of said Southwest 1/4 of the Northeast 1/4, for a distance of 125.00 feet to the true point of beginning of this description.

TRACT B

Commencing at the Northeast corner of the Southwest 1/4 of the Northeast 1/4 of Section 21, Township 34 North, Range 4 East, W.M.; thence South 1 degree 14'53" West along the East line of said Southwest 1/4 of the Northeast 1/4, for a distance of 250.00 feet; to the intersection of the projection of the North line of Lot 12 of the "PLAT OF THUNDERBIRD II", as recorded in Volume 10 of Plats, pages 39 and 40, records of Skagit County, Washington. This point being the true point of beginning of this description; thence North 88 degrees 34'58" West along the projection of said North line of Lot 12, for a distance of 25.00 feet; thence South 1 degree 14'53" West, parallel with the East line of said Southwest 1/4 of the Northeast 1/4 for a distance of 120.03 feet to the intersection of

the projection of the South line of said Lot 12 of the "PLAT OF THUNDERBIRD II"; thence South 88 degrees 34'58" East along the projection of said South line of Lot 12 for a distance of 25.00 feet to the intersection of said projection of the South line of Lot 12 and the East line of said Southwest 1/4 of the Northeast 1/4; thence North 1 degree 14'53" East along the East line of said Southwest 1/4 of the Northeast 1/4, for a distance of 120.03 feet to the true point of beginning.

TRACT C

Commencing at the Northeast corner of the Southwest 1/4 of the Northeast 1/4 of Section 21, Township 34 North, Range 4 East, W.M.; thence South 1 degree 14'53" West along the East line of said Southwest 1/4 of the Northeast 1/4, for a distance of 370.03 feet; to the intersection of the projection of the North line of Lot 13 of the "PLAT OF THUNDERBIRD II", as recorded in Volume 10 of Plats, pages 39 and 40, records of Skagit County, Washington. This point being the true point of beginning of this description; thence North 88 degrees 34'58" West along the projection of said North line of Lot 13, for a distance of 25.00 feet; thence South 1 degree 14'53" West parallel with the East line of said Southwest 1/4 of the Northeast 1/4, for a distance of 211.07 feet to the intersection of the projection of the South line of said Lot 13 of the "PLAT OF THUNDERBIRD II"; thence North 57 degrees 54'01" East along the projection of said South line of Lot 13, for a distance of 29.93 feet to the intersection of said projection of the South line of Lot 13 and the East line of said Southwest 1/4 of the Northeast 1/4; thence North 1 degree 14'53" East along the East line of said Southwest 1/4 of the Northeast 1/4, for a distance of 194.54 feet to the true point of beginning.

TRACT D

Beginning at the Northeast corner of the Southeast 1/4 of the Southwest 1/4 of the Northeast 1/4 of Section 21, Township 34 North, Range 4 East, W.M.:

Thence South 1 degree 14'53" West along the East line of said Southeast 1/4 Southwest 1/4 of the northeast 1/4 for a distance of 150.00 feet; thence North 88 degrees 34'58" West parallel with North line of said Southeast 1/4 of the Southwest 1/4 of the Northeast 1/4 for a distance of 25.00 feet; thence North 1 degree 14'53" East parallel with said East line for a distance of 150.00 feet to the North line of said Southeast 1/4 of the Southwest 1/4 of the Northeast 1/4; thence South 88 degrees 34'58" East along said North line for a distance of 25.00 feet to the True Point of Beginning of this description. This parcel contains 0.09 acres more or less.



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TRACT E

Commencing at the Northeast corner of the Southeast 1/4 of the Southwest 1/4 of the Northeast 1/4 of Section 21, Township 34 North, Range 4 East, W.M.:

Thence South 1 degree 14'53" West along the East line of said Southeast 1/4 of the Southwest 1/4 of the Northeast 1/4 for a distance of 150.00 feet, to the True Point of Beginning of this description. Thence continuing South 1 degree 14'53" West along said East line for a distance of 189.56 feet to a point on said East line that is 325.00 feet North of the Southwest corner of the Southwest 1/4 of the Southeast 1/4 of the Northeast 1/4 of said Section 21; thence North 88 degrees 41'01" West parallel with South line of said Southeast 1/4 of the Southwest 1/4 of the Northeast 1/4 for a distance of 25.00 feet; thence North 1 degree 14'53" East parallel with said East line for a distance of 189.60 feet to a point that is North 88 degrees 34'58" West and 25.00 feet from the true point of beginning; thence South 88 degrees 34'58" East for a distance of 25.00 feet to the True Point of Beginning of this description.

TRACT F

Commencing at the Northeast corner of the Southeast 1/4 of the Southwest 1/4 of the Northeast 1/4 of Section 21, Township 34 North, Range 4 East, W.M.:

Thence South 1 degree 14'53" West along the East line of said Southeast 1/4 of the Southwest 1/4 of the Northeast 1/4 for a distance of 339.56 feet to a point on said East line that is 325.00 feet North of the Southwest corner of the Southwest 1/4 of the Southeast 1/4 of the Northeast 1/4 of said Section 21; this point being the True Point of Beginning of this description; thence continuing South 1 degree 14'53" West along said East line for a distance of 295.00 feet to the North line of the 60 foot public road located on the South line of said Northeast 1/4 of Section 21; thence North 88 degrees 41'01" West along said North line of the public road for a distance of 25.00 feet; thence North 1 degree 14'53" East parallel with said East line for a distance of 295.00 feet to a point that is North 88 degrees 41'01" West and 25.00 feet from the true point of beginning; thence South 88 degrees 41'01" East for a distance of 25.00 feet to the True Point of Beginning of this description.



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TRACT G

Commencing at the Northeast corner of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 21, Township 34 North, Range 4 E., W.M.;

Thence South 1 Degree 14'53" West along the East line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ for a distance of 125 feet to the intersection of the projection of the North line of Lot 11 of the "Plat of Thunderbird II", as recorded in Volume 10 of Plats, pages 39 and 40, records of Skagit County, Washington; This point being the True Point of Beginning of this description; Thence North 88 Degrees 34'58" West along the projection of the said North line of Lot 11, for a distance of 25 feet; Thence South 1 Degree 14'45" West parallel with the East line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ for a distance of 125 feet to the intersection of the projection of the South Line of said Lot 11 of said "Plat of Thunderbird II"; Thence South 88 Degrees 34'58" East along the projection of said South line of Lot 11 for a distance of 25 feet to the intersection of said projection of the South line of Lot 11 and the East line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$; Thence North 1 Degree 14'53" East along the East line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ for a distance of 125 feet to the True Point of Beginning.

TRACT H

Commencing at the Northeast corner of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 21, Township 34 North, Range 4 E., W.M.;

Thence South 1 degree 14'53" West along the East line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ for a distance of 564.57 feet to the intersection of the projection of the Northwesterly line of Lot 14 of the "Plat of Thunderbird II", as recorded in Volume 10 of Plats, page 39 and 40, records of Skagit County, Washington, said point being the True Point of Beginning; Thence South 57 Degrees 54'01" West along said projection of said Northwesterly line of Lot 14, 29.93 feet; Thence South 1 Degrees 14'53" West parallel to the East line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$, 83.47 Feet to the intersection of the projection the South line of said Lot 14 of said "Plat of Thunderbird II"; Thence South 88 Degrees 34'58" East along the projection of the said South line of Lot 14, 25 Feet to the intersection of said East line of said Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$; Thence North 1 Degree 14'53" East along the said East line to the True Point of Beginning.



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