



200204020095

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 in the NE1/4 of Sec. 21, Twp. 34, Rge. 4 as described on attached except
that ptn lying with the plat of Skagit Orchards.

O/S#5 AF#9703140026 1998

Assessor's Property Tax Parcel or Account Number: P119008

Reference Numbers of Documents Assigned or Released: C/U Vio#15-2002

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 No back taxes due. Taken by City of Mt. Vernon through eminent domain.
(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.

Randy Silbrite

County Assessor or Deputy

4/2/02

Date



UNOFFICIAL
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 two following described Tracts:

Exception 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 to the South line of said subdivision; thence East 25 feet, more or less, to the Southeast corner of said subdivision; thence North along the East line of said subdivision to the point of beginning.

Exception TRACT "B"

The South 540 feet of the East 325 feet of the Southwest 1/4 of the Northeast 1/4 of said Section 21; EXCEPT the South 30 feet thereof for County Road; ALSO EXCEPT that portion thereof lying within Exception Tract "A" described hereinabove.



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