SKAGIT COUNTY NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION & ADDITIONAL TAX CALCULATIONS

O/S Violation #20-96

To: Irving and Phyllis Moe 1512 Junquist Road Mt. Vemon, Wa. 98273

Parcel No. 330302-0-011-0300

9605150063

Date of Removal: 5-15-96 Date Treasurer Notified: 5-16-96 Date Taxpayer Notified: 5-16-96

LEGAL DESCRIPTION: See attached O/S#433 AF#764189 1973 in Sec. 2, Twp. 33, Rge.3

cation H.84.34 RCW

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
- Interest at the statutory rate charged on delinquent property taxers 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
- 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:
 - Transfer to a government entity in exchange for other land located within the State of Washington; or
 - 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 a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such
 - 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
 - Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
 - 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).
 - Removal of land classified as farm and agricultural land under RCW 84.34.020 (2)(d) (farm homesite value).

May 15, 1996 County Assessor of Deputy Date

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THE EAST 32.82 FEET OF LOT 2, SKAGIT COUNTY SHORT PLAT NUMBER 30-86, ACCORDING TO THE MAP THEREOF RECORDED IN VOLUME 7 OF SHORT PLATS, ON PAGE 145, IN THE AUDITOR'S OFFICE OF SAID COUNTY, STATE OF WASHINGTON, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

A STRIP OF LAND 32.82 FEET IN WIDTH THROUGH GOVERNMENT LOT 7, SECTION 2, TOWNSHIP 33 NORTH, RANGE 3 EAST, W.M., THE EAST LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE WEST LINE OF THAT CERTAIN TRACT OF LAND DESCRIBED IN WARRANTY DEED RECORDED UNDER AUDITOR'S FILE NO. 773007, RECORDS OF SKAGIT COUNTY, WASHINGTON, SAID POINT BEING ON THE SOUTH LINE OF GOVERNMENT LOT 7 AS DESCRIBED THEREIN. WHICH IS 1306.14 FEET NORTH AND 1297.85 FEET EAST OF THE SOUTHWEST CORNER OF SECTION 2, (THE WEST LINE OF THE SOUTHWEST QUARTER OF SECTION 2 BEARS NORTH 0° 52' EAST); THENCE WEST ALONG THE SOUTH LINE OF SAID LOT 7, 20.0 FEET: THENCE FOLLOWING THE WEST LINE OF SAID WARRANTY DEED, ALONG A LINE 20 FEET WESTERLY OF AND PARALLEL WITH THE TOE OF THE EXISTING DIKE NORTH 3° 48' 40" EAST 94.53 FEET: THENCE NORTH 2° 53' EAST 714.11 FEET: THENCE NORTH 5° 25' 30" EAST 278.69 FEET TO THE P.C. OF A 3° 56' 40" CURVE TO THE RIGHT: THENCE ALONG SAID CURVE 178.2 FEET TO THE P.T. OF SAID CURVE: THENCE NORTH 12° 28' EAST 71.6 FEET MORE OR LESS TO THE NORTH LINE OF LOT 7 AND THE TERMINUS OF THIS LINE.

THE SIDE LINES OF SAID STRIP SHALL BE LENGTHENED OR SHORTENED TO INTERSECT WITH THE NORTH AND SOUTH LINE OF SAID GOVERNMENT LOT 7. (CONTAINS 1.00 ACRES)

The above described property will be combined or aggregated with contiguous property owned by the purchaser. This boundary adjustment is not for the purpose of creating an additional building lot.

SUBJECT TO easements and restrictions of record.